T1.362:987/A

For Fiscal Year 1987
Through September 30, 1987,
and Other Periods

Final[1] Monthly Treasury Statement of Receipts and Outlays of the United States Government

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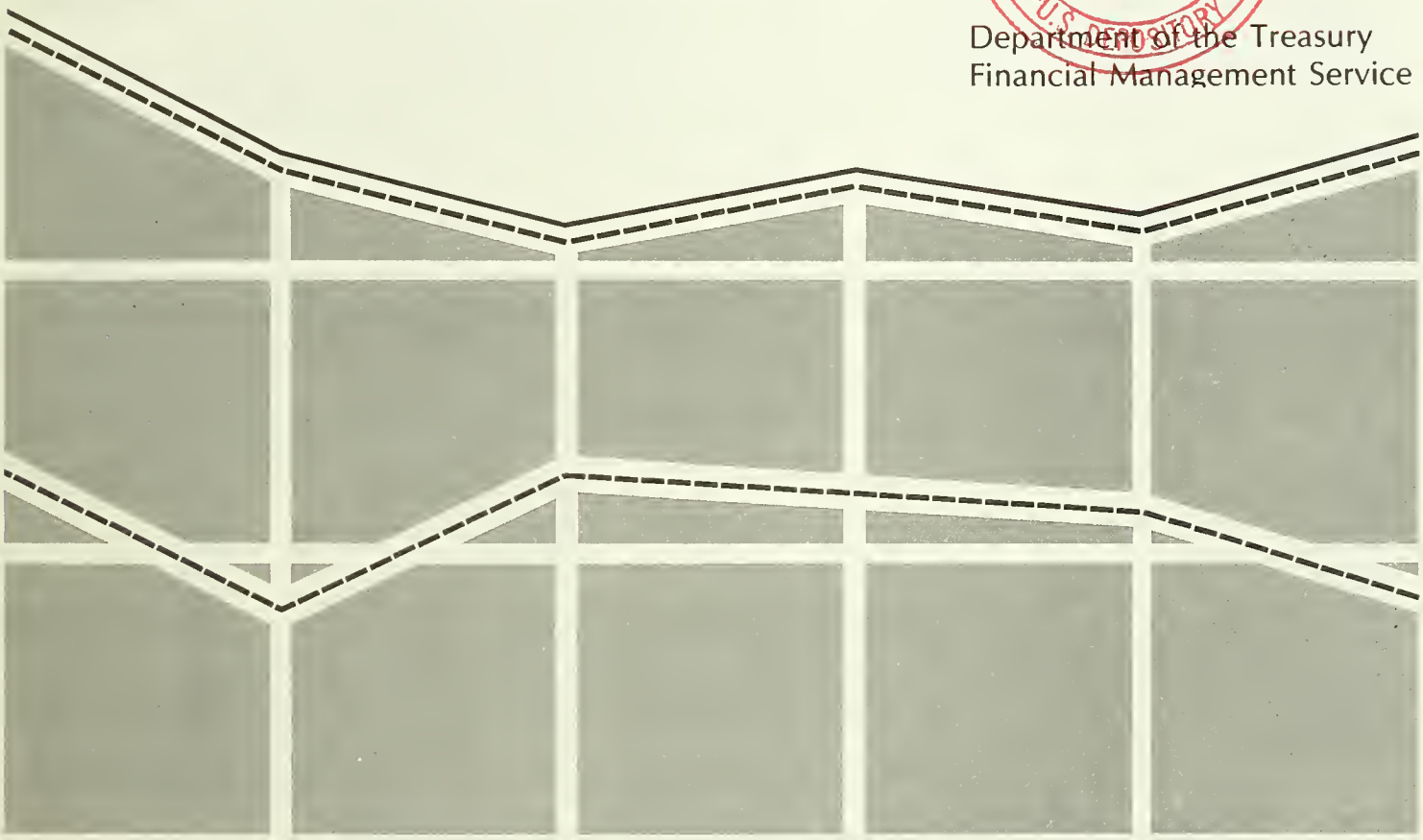
Department of the Treasury
Financial Management Service



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[1]This publication contains the final budget results for fiscal year 1987.

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1986 and 1987, by Month (in millions)

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1986			
October	[1]$57,886	[1]$84,973	$27,087
November	[1]51,166	[1]84,551	33,386
December	[1]68,196	[1]82,853	14,656
January	[1]76,698	[1]83,189	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	−9,928
May	46,246	85,642	39,396
June	77,024	78,067	1,044
July	62,974	85,278	22,304
August	56,523	84,579	28,056
September	78,013	81,939	3,926
Year-to-Date	**769,091**	[2]**990,231**	[2]**221,140**
FY 1987			
October	59,012	84,302	25,290
November	52,967	80,054	27,087
December	78,035	90,250	12,215
January	81,771	83,928	2,157
February	55,463	83,842	28,379
March	56,515	84,547	28,032
April	122,897	84,078	−38,819
May	47,691	83,149	35,459
June	82,945	83,439	494
July	64,223	86,431	22,208
August	60,213	81,940	21,727
September	92,410	77,140	−15,270
Year-to-date	854,143	[2,3]1,002,147	[2,3]148,005

[1]Prior year adjustment.
[2]The outlays for Federal Deposit Insurance Corporation have been adjusted by $442 million for the prior year and $159 million for the current year to reflect Federal Deposit Insurance Corporation debentures issued in lieu of cash and not reported previously as outlays.
[3]Includes prior month adjustment of $954 million of interest receipts for Unemployment Trust Fund
Note: Details may not add to totals due to rounding.
Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, September 1987 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Actual Previous Fiscal Year to Date (1986)	Budget Estimates Next Fiscal Year (1988)[1]
Total on-budget and off-budget results:					
Total receipts	$92,410	$854,143	$858,494	$769,091	$909,029
On-budget receipts	73,755	640,741	644,960	568,862	667,849
Off-budget receipts	18,656	213,402	213,534	200,228	241,180
Total outlays	77,140	1,002,147	1,016,893	990,231	1,032,294
On-budget outlays	60,497	808,315	822,796	806,733	829,703
Off-budget outlays	16,643	193,832	194,097	183,498	202,591
Total surplus (+) or deficit (−)	+15,270	−148,005	−158,399	−221,140	−123,266
On-budget surplus (+) or deficit (−)	+13,257	−167,575	−177,837	−237,871	−161,854
Off-budget surplus (+) or deficit (−)	+2,013	+19,570	+19,437	+16,731	+38,589
Total on-budget and off-budget financing	−15,270	148,005	158,399	221,140	123,266
Means of financing:					
By Borrowing from the public	−8,060	150,070	167,477	236,187	102,231
By Reduction of operating cash, increase (−)	−13,800	−5,052	−8,616	−14,324	20,000
By Other means	6,590	2,986	−462	−723	1,035

[1]Based on the Mid-Session Review of the 1988 Budget released by the Office of Management and Budget on August 17, 1987.
Note: Details may not add to totals due to rounding.
Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1986 and 1987

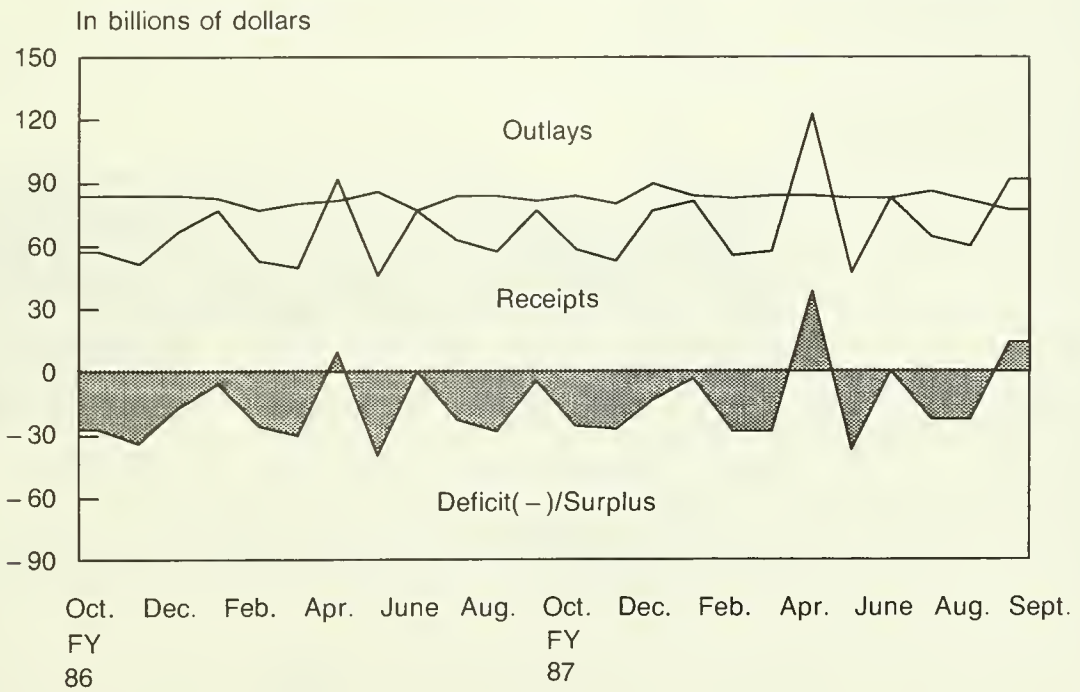

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1986 and 1987

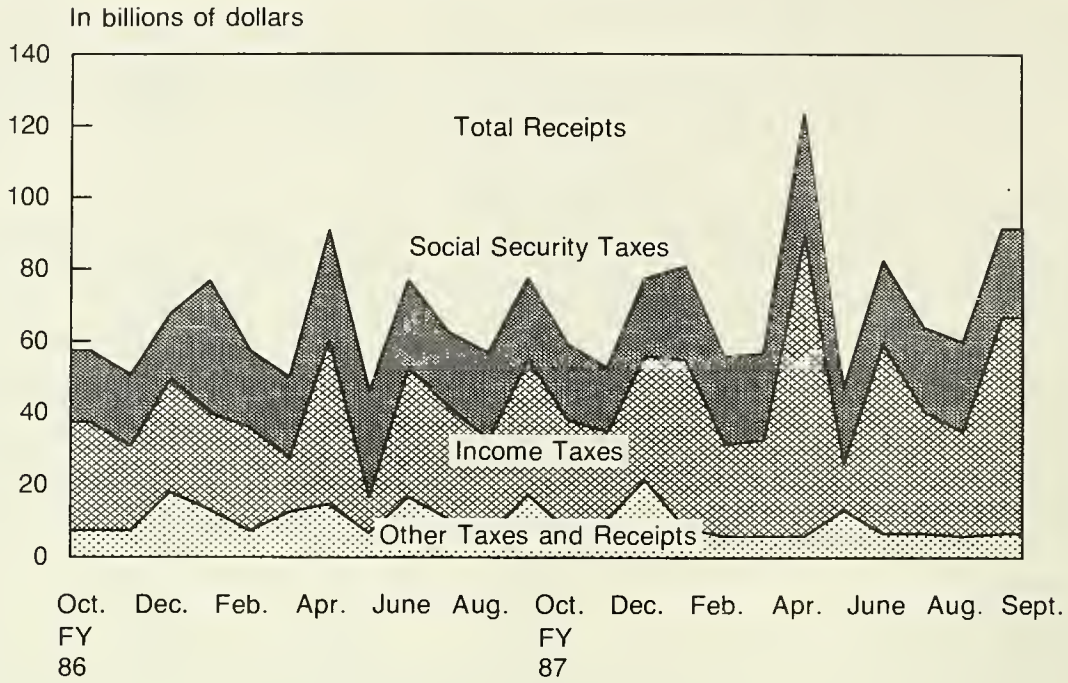

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1986 and 1987

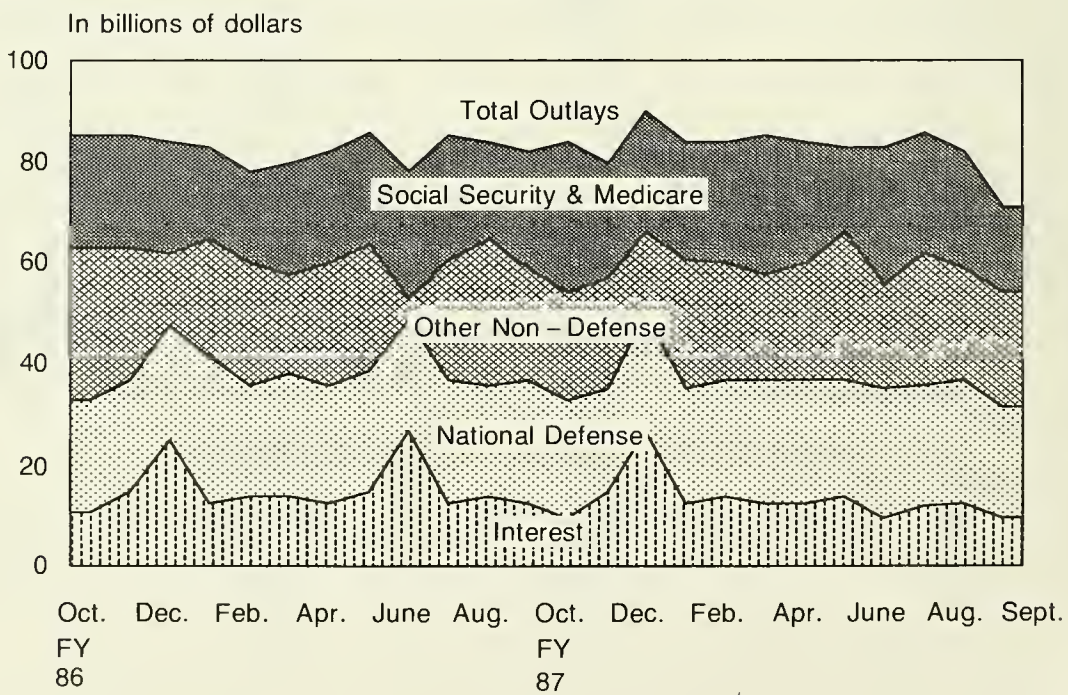

Table 3. Summary of Receipts and Outlays of the U.S. Government, September 1987 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	$39,797	$392,557	$348,959	$392,804
Corporation income taxes	20,506	83,926	63,143	89,620
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	18,656	213,402	200,228	213,534
Employment taxes and contributions (on-budget)	5,132	59,783	54,834	59,545
Unemployment Insurance	1,246	25,418	24,098	24,362
Other retirement contributions	368	4,715	4,742	4,431
Excise taxes	2,808	32,510	32,919	31,947
Estate and gift taxes	587	7,493	6,958	8,144
Customs duties	1,278	15,032	13,327	14,753
Miscellaneous receipts	2,032	19,307	19,884	19,354
Total Receipts	**92,410**	**854,143**	**769,091**	**858,494**
(On-budget)	**73,755**	**640,741**	**568,862**	**644,960**
(Off-budget)	**18,656**	**213,402**	**200,228**	**213,534**
Budget Outlays				
Legislative Branch	150	1,812	1,665	2,112
The Judiciary	104	1,178	1,069	1,234
Executive Office of the President	8	109	107	117
Funds Appropriated to the President	1,091	10,626	11,379	12,197
Department of Agriculture	733	49,593	58,666	53,291
Department of Commerce	109	2,156	2,083	2,460
Department of Defense—Military	21,470	274,007	265,636	274,200
Department of Defense—Civil	1,743	20,659	20,243	20,818
Department of Education	1,313	16,800	17,673	17,506
Department of Energy	774	10,688	11,025	10,548
Department of Health and Human Services, except Social Security	11,795	148,893	143,252	148,227
Department of Health and Human Services, Social Security	16,997	202,422	190,684	202,634
Department of Housing and Urban Development	1,287	15,464	14,139	15,573
Department of the Interior	549	5,054	4,791	5,397
Department of Justice	495	4,333	3,768	4,578
Department of Labor	1,341	23,453	24,141	23,952
Department of State	224	2,788	2,865	2,969
Department of Transportation	2,440	25,420	27,365	26,805
Department of the Treasury:				
General revenue sharing	(* *)	76	5,114	72
Interest on the public debt	13,881	[2]195,390	[2]190,151	195,308
Other	−2,738	−15,122	−16,076	−12,505
Environmental Protection Agency	441	4,903	4,869	4,874
General Services Administration	167	4	286	101
National Aeronautics and Space Administration	698	7,591	7,403	7,888
Office of Personnel Management	2,407	26,966	23,955	27,443
Small Business Administration	−36	−72	490	247
Veterans Administration	2,178	26,952	26,536	27,147
Other independent agencies	1,889	[3]12,585	[3]11,865	14,880
Allowances, undistributed	. .	. . . . .	. . . .	−18
Undistributed offsetting receipts:				
Interest	−263	[2]−35,962	[2]−31,907	−35,934
Other	−4,106	−36,622	−33,007	−37,226
Total Outlays	**77,140**	**[3]1,002,147**	**[3]990,231**	**1,016,893**
(On-budget)	**60,497**	**808,315**	**806,733**	**822,796**
(Off-budget)	**16,643**	**193,832**	**183,498**	**194,097**
Surplus (+) or deficit (−)	**+15,270**	**[3]−148,005**	**[3]−221,140**	**−158,399**
(On-budget)	**+13,257**	**−167,575**	**−237,871**	**−177,837**
(Off-budget)	**+2,013**	**+19,570**	**+16,731**	**+19,437**

[1]Based on the Mid-Session Review of the FY 1988 Budget released by the Office of Management and Budget on August 17, 1987

[2]Unamortized premium/discount on public debt securities purchased by the Education Benefits Fund and the Military Retirement Fund was previously recorded as negative interest expense and negative interest earned. These entries of $4,189 million for current year and $2,583 million for prior year have been reversed and will be amortized monthly

[3]The outlays for Federal Deposit Insurance Corporation have been adjusted by $442 million for the prior year and $159 million for the current year to reflect Federal Deposit Insurance Corporation debentures issued in lieu of cash and not reported previously as outlays

. . No transactions.

(* *) Less than $500,000.

Source: Financial Management Service, Department of the Treasury

Table 4. Receipts of the U.S. Government, September 1987 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	$24,569			$322,463			$314,803		
Presidential Election Campaign Fund	(**)			33			36		
Other	17,127			142,957			105,994		
Total—Individual income taxes	**41,696**	**$1,899**	**$39,797**	**465,453**	**$72,896**	**$392,557**	**420,833**	**$71,873**	**$348,959**
Corporation income taxes	**21,636**	**1,129**	**20,506**	**102,859**	**18,933**	**83,926**	**80,442**	**17,298**	**63,143**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	15,849	.....	15,849	179,409	374	179,035	156,134	539	155,595
Self-Employment Contributions Act taxes	1,158	.....	1,158	10,181	.....	10,181	8,698	.....	8,698
Deposits by States	16	.....	16	5,325	.....	5,325	18,225	.....	18,225
Other	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—FOASI trust fund	17,023	.....	17,023	194,916	374	194,541	183,057	539	182,518
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,523	.....	1,523	17,251	29	17,222	15,026	53	14,974
Self-Employment Contributions Act taxes	111	.....	111	990	.....	990	853	.....	853
Receipts from Railroad Retirement Account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	−1	.....	−1	649	.....	649	1,884	.....	1,884
Other	.....	.....	.....	(**)	.....	(**)	.....	.....	.....
Total—FDI trust fund	1,633	.....	1,633	18,889	29	18,861	17,763	53	17,711
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	4,495	.....	4,495	50,969	113	50,857	43,550	145	43,405
Self-Employment Contributions Act taxes	321	.....	321	2,816	.....	2,816	2,289	.....	2,289
Receipts from Railroad Retirement Board	.....	.....	.....	330	.....	330	321	.....	321
Deposits by States	−3	.....	−3	1,989	.....	1,989	5,320	.....	5,320
Total—FHI trust fund	4,813	.....	4,813	56,105	113	55,992	51,481	145	51,335
Railroad retirement accounts:									
Rail industry pension fund	209	(**)	209	2,466	18	2,449	2,110	7	2,103
Railroad social security equivalent benefit	110	.....	110	1,342	.....	1,342	1,395	.....	1,395
Total—Employment taxes and contributions	23,788	(**)	23,788	273,719	533	273,185	255,806	744	255,062
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	1,175	.....	1,175	19,134	.....	19,134	18,832	.....	18,832
Federal Unemployment Tax Act taxes	77	6	71	6,232	152	6,080	5,289	246	5,044
Other	(**)	.....	(**)	204	.....	204	221	.....	221
Total—Unemployment trust fund	1,252	6	1,246	25,570	152	25,418	24,343	246	24,098
Federal employees retirement contributions:									
Civil service retirement and disability fund	357	.....	357	4,562	.....	4,562	4,602	.....	4,602
Foreign service retirement and disability fund	3	.....	3	48	.....	48	41	.....	41
Other	(**)	.....	(**)	3	.....	3	2	.....	2
Total—Federal employees retirement contributions	360	.....	360	4,613	.....	4,613	4,645	.....	4,645
Other retirement contributions:									
Civil service retirement and disability fund	8	.....	8	102	.....	102	96	.....	96
Total—Social insurance taxes and contributions	**25,408**	**5**	**25,403**	**304,004**	**685**	**303,318**	**284,891**	**989**	**283,901**
Excise taxes:									
Miscellaneous excise taxes[1]	1,533	99	1,434	16,606	760	15,846	16,843	570	16,273
Airport and airway trust fund	208	.....	208	3,066	6	3,060	2,743	8	2,736
Highway trust fund	1,129	.....	1,129	13,159	127	13,032	13,572	210	13,363
Black lung disability trust fund	36	.....	36	572	.....	572	547	.....	547
Total—Excise taxes	**2,907**	**99**	**2,808**	**33,403**	**893**	**32,510**	**33,706**	**787**	**32,919**
Estate and gift taxes	**601**	**14**	**587**	**7,668**	**175**	**7,493**	**7,195**	**237**	**6,958**
Customs duties	**1,322**	**44**	**1,278**	**15,521**	**489**	**15,032**	**13,808**	**481**	**13,327**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,707	.....	1,707	16,817	.....	16,817	18,374	.....	18,374
All other	342	17	325	2,510	20	2,490	1,516	6	1,510
Total—Miscellaneous receipts	**2,049**	**17**	**2,032**	**19,327**	**20**	**19,307**	**19,890**	**6**	**19,884**
Total—Receipts	**95,618**	**3,208**	**92,410**	**948,234**	**94,091**	**854,143**	**860,764**	**91,674**	**769,091**
Total—On-budget	**76,962**	**3,208**	**73,755**	**734,429**	**93,688**	**640,741**	**659,944**	**91,082**	**568,862**
Total—Off-budget	**18,656**	.....	**18,656**	**213,805**	**403**	**213,402**	**200,820**	**592**	**200,228**

[1]Includes amounts received for Windfall Profits Tax pursuant to P.L.96-223.

... No transactions.

(**) Less than $500,000.

Note: Throughout this statement, details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, September 1987 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	$33	$1	$32	$320	$7	$313	$281	$7	$273
House of Representatives	45	(**)	45	497	3	494	481	10	471
Joint items	5	.....	5	83	.....	83	106	.....	106
Congressional Budget Office	1	.....	1	16	.....	16	16	.....	16
Architect of the Capitol	10	.....	10	109	.....	109	95	.....	95
Library of Congress	21	.....	21	370	.....	370	334	.....	334
Government Printing Office:									
Revolving fund (net)	−1	.....	−1	4	.....	4	−43	.....	−43
General fund appropriations	8	.....	8	91	.....	91	99	.....	99
General Accounting Office	28	.....	28	301	.....	301	289	.....	289
United States Tax Court	1	.....	1	22	.....	22	22	.....	22
Other Legislative Branch agencies	3	.....	3	19	.....	19	18	.....	18
Proprietary receipts from the public	.....	(**)	(**)	.....	5	−5	.....	5	−5
Intrabudgetary transactions	−2	.....	−2	−6	.....	−6	−10	.....	−10
Total—Legislative Branch	**151**	**1**	**150**	**1,827**	**15**	**1,812**	**1,687**	**23**	**1,665**
The Judiciary:									
Supreme Court of the United States	1	.....	1	16	.....	16	15	.....	15
Courts of appeals, district courts, and other judicial services	98	.....	98	1,100	.....	1,100	1,001	.....	1,001
Other	5	.....	5	61	.....	61	52	.....	52
Total—The Judiciary	**104**	.....	**104**	**1,178**	.....	**1,178**	**1,069**	.....	**1,069**
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	26	.....	26	23	.....	23
Office of Management and Budget	3	.....	3	37	.....	37	37	.....	37
Other	3	.....	3	46	.....	46	47	.....	47
Total—Executive Office of the President	**8**	.....	**8**	**109**	.....	**109**	**107**	.....	**107**
Funds Appropriated to the President:									
Disaster relief	22	.....	22	219	.....	219	336	.....	336
International security assistance:									
Guarantee reserve fund	−91	55	−146	714	831	−117	1,025	770	255
Foreign military sales credit	1,332	709	622	4,468	709	3,758	5,538	775	4,763
Economic support fund	234	.....	234	3,466	.....	3,466	4,684	.....	4,684
Military assistance	64	.....	64	356	.....	356	753	.....	753
Peacekeeping operations	2	.....	2	45	.....	45	42	.....	42
Other	7	.....	7	52	.....	52	56	.....	56
Proprietary receipts from the public	.....	113	−113	.....	739	−739	.....	181	−181
Total—International security assistance	1,547	877	669	9,100	2,279	6,820	12,098	1,727	10,371
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	159	.....	159	546	.....	546	786	.....	786
Inter-American Development Bank	(**)	.....	(**)	221	.....	221	352	.....	352
Other	11	.....	11	276	.....	276	469	.....	469
International organizations and programs	8	.....	8	263	.....	263	231	.....	231
Total—Multilateral assistance	177	.....	177	1,306	.....	1,306	1,838	.....	1,838
Agency for International Development:									
Functional development assistance program	123	.....	123	1,391	.....	1,391	1,330	.....	1,330
Operating expenses, Agency for International Development	37	.....	37	355	.....	355	366	.....	366
Payment to Foreign Service retirement and disability fund	(**)	.....	(**)	45	.....	45	43	.....	43
Other	29	3	26	297	31	266	323	30	294
Proprietary receipts from the public	.....	58	−58	.....	763	−763	.....	813	−813
Total—Agency for International Development	190	61	129	2,088	794	1,294	2,063	843	1,220
Trade and Development Program	3	.....	3	18	.....	18	15	.....	15
Peace Corps	13	.....	13	125	.....	125	131	.....	131
Overseas Private Investment Corporation	6	17	−11	56	142	−86	3	101	−98
Inter-American Foundation	3	2	2	29	19	10	28	16	12
African Development Foundation	1	.....	1	6	.....	6	4	.....	4
Total—International development assistance	392	79	313	3,628	954	2,673	4,082	960	3,121

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1987 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International Monetary Programs	$108	.....	$108	−$575	.....	−$575	−$1,443	.....	−$1,443
Military sales programs:									
Foreign military sales trust fund	757	.....	757	9,910	.....	9,910	9,709	.....	9,709
Other	12	$12	(**)	247	$267	−21	219	$236	−17
Proprietary receipts from the public	.....	779	−779	.....	8,504	−8,504	.....	10,725	−10,725
Other	2	.....	2	102	.....	102	27	.....	27
Total—Funds Appropriated to the President	2,840	1,748	1,091	22,631	12,005	10,626	25,027	13,648	11,379
Department of Agriculture:									
Departmental Administration	2	.....	2	88	.....	88	93	.....	93
Agricultural Research Service	47	.....	47	527	.....	527	501	.....	501
Cooperative State Research Service	26	.....	26	281	.....	281	260	.....	260
Extension Service	28	.....	28	319	.....	319	340	.....	340
National Agricultural Statistical Service	6	.....	6	60	.....	60	59	.....	59
Economic Research Service	3	.....	3	43	.....	43	46	.....	46
Foreign Agricultural Service	4	.....	4	78	.....	78	91	.....	91
Foreign Assistance Programs	333	.....	333	1,083	.....	1,083	1,375	.....	1,375
Agricultural Stabilization and Conservation Service	73	.....	73	212	.....	212	149	.....	149
Federal Crop Insurance Corporation	36	753	−718	602	898	−296	647	131	516
Commodity Credit Corporation:									
Price support and related programs	2,956	1,084	1,872	30,910	8,721	22,189	32,300	6,812	25,488
National Wool Act Program	12	.....	12	152	.....	152	123	.....	123
Rural Electrification Administration	812	1,238	−427	3,006	3,244	−238	3,936	3,505	431
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	(**)	(**)	(**)	1	(**)	(**)	(**)	(**)	(**)
Rural housing insurance fund	582	1,982	−1,399	5,991	5,193	798	7,115	3,880	3,235
Agricultural credit insurance fund	274	213	61	6,099	3,536	2,564	9,955	6,721	3,234
Rural development insurance fund	129	1,164	−1,034	2,348	2,557	−210	2,528	1,572	956
Rural water and waste disposal grants	15	.....	15	157	.....	157	178	.....	178
Salaries and expenses	37	.....	37	384	.....	384	356	.....	356
Other	6	.....	6	54	.....	54	44	1	43
Total—Farmers Home Administration	1,043	3,359	−2,315	15,034	11,286	3,748	20,177	12,175	8,001
Soil Conservation Service:									
Conservation operations	38	.....	38	362	.....	362	346	.....	346
Watershed and flood prevention operations	18	.....	18	206	.....	206	257	.....	257
Other	7	.....	7	64	.....	64	73	.....	73
Animal and Plant Health Inspection Service	29	.....	29	324	.....	324	283	.....	283
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	70	.....	70	391	.....	391	360	.....	360
Other	−12	.....	−12	93	3	90	169	31	138
Food Safety and Inspection Service	31	.....	31	373	.....	373	348	.....	348
Food and Nutrition Service:									
Food stamp program	1,007	.....	1,007	12,407	.....	12,407	12,443	.....	12,443
Child nutrition programs	122	.....	122	4,045	.....	4,045	3,820	.....	3,820
Women, infants and children programs	141	.....	141	1,702	.....	1,702	1,614	.....	1,614
Other	24	.....	24	281	.....	281	277	.....	277
Total—Food and Nutrition Service	1,294	.....	1,294	18,435	.....	18,435	18,153	.....	18,153
Forest Service:									
National Forest system	123	.....	123	1,231	.....	1,231	1,145	.....	1,145
Construction	31	.....	31	228	.....	228	253	.....	253
Forest research	11	.....	11	120	.....	120	112	.....	112
Forest Service permanent appropriations	221	.....	221	424	.....	424	512	.....	512
Cooperative work	23	.....	23	72	.....	72	129	.....	129
Other	14	.....	14	156	.....	156	132	.....	132
Total—Forest Service	423	.....	423	2,231	.....	2,231	2,284	.....	2,284
Other	16	3	13	184	33	152	158	30	128
Proprietary receipts from the public	.....	123	−123	.....	1,281	−1,281	.....	1,176	−1,176
Intrabudgetary transactions	.....	.....	.....	(**)	.....	(**)	.....	.....	.....
Total—Department of Agriculture	7,293	6,560	733	75,059	25,466	49,593	82,526	23,860	58,666

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Table 5. Outlays of the U.S. Government, September 1987 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General Administration	$21	$3	$18	$454	$78	$377	$366	$79	$287
Bureau of the Census	12	.....	12	217	.....	217	179	.....	179
Economic and Statistical Analysis	5	.....	5	63	.....	63	61	.....	61
Economic Development Assistance	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Promotion of Industry and Commerce	23	.....	23	243	.....	243	248	.....	248
Science and technology:									
National Oceanic and Atmospheric Administration	37	1	35	1,096	22	1,074	1,260	16	1,244
Patent and Trademark Office	7	.....	7	86	.....	86	72	.....	72
National Bureau of Standards	10	.....	10	113	.....	113	125	.....	125
National Telecommunications and Information Administration	3	.....	3	34	.....	34	32	.....	32
Total—Science and technology	56	1	55	1,329	22	1,307	1,488	16	1,472
Proprietary receipts from the public	.....	4	−4	.....	45	−45	.....	89	−89
Intrabudgetary transactions	−1	.....	−1	−6	.....	−6	−76	.....	−76
Total—Department of Commerce	**117**	**8**	**109**	**2,301**	**145**	**2,156**	**2,267**	**183**	**2,083**
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,321	.....	1,321	27,273	.....	27,273	27,634	.....	27,634
Department of the Navy	1,258	.....	1,258	24,008	.....	24,008	23,566	.....	23,566
Department of the Air Force	1,284	.....	1,284	20,739	.....	20,739	20,311	.....	20,311
Total—Military personnel	3,863	.....	3,863	72,020	.....	72,020	71,511	.....	71,511
Operation and Maintenance:									
Department of the Army	2,143	.....	2,143	22,259	.....	22,259	21,040	.....	21,040
Department of the Navy	2,296	.....	2,296	24,893	.....	24,893	25,002	.....	25,002
Department of the Air Force	1,589	.....	1,589	20,587	.....	20,587	21,300	.....	21,300
Defense agencies	706	.....	706	8,438	.....	8,438	7,917	.....	7,917
Total—Operation and Maintenance	6,734	.....	6,734	76,178	.....	76,178	75,259	.....	75,259
Procurement:									
Department of the Army	1,521	.....	1,521	15,839	.....	15,839	15,047	.....	15,047
Department of the Navy	2,565	.....	2,565	29,201	.....	29,201	27,814	.....	27,814
Department of the Air Force	3,066	.....	3,066	33,815	.....	33,815	32,638	.....	32,638
Defense agencies	192	.....	192	1,889	.....	1,889	1,017	.....	1,017
Total—Procurement	7,344	.....	7,344	80,744	.....	80,744	76,517	.....	76,517
Research, Development, Test, and Evaluation:									
Department of the Army	576	.....	576	4,721	.....	4,721	3,984	.....	3,984
Department of the Navy	862	.....	862	9,176	.....	9,176	9,667	.....	9,667
Department of the Air Force	1,128	.....	1,128	13,347	.....	13,347	13,417	.....	13,417
Defense agencies	535	.....	535	6,352	.....	6,352	5,215	.....	5,215
Total—Research, Development, Test, and Evaluation	3,101	.....	3,101	33,596	.....	33,596	32,283	.....	32,283
Military Construction:									
Department of the Army	242	.....	242	1,979	.....	1,979	1,519	.....	1,519
Department of the Navy	123	.....	123	1,569	.....	1,569	1,395	.....	1,395
Department of the Air Force	191	.....	191	1,778	.....	1,778	1,710	.....	1,710
Defense agencies	39	.....	39	527	.....	527	443	.....	443
Total—Military construction	595	.....	595	5,853	.....	5,853	5,067	.....	5,067
Family housing	281	.....	281	2,908	.....	2,908	2,819	(**)	2,819
Revolving and Management Funds:									
Public Enterprise Funds	(**)	(**)	(**)	11	2	9	2	2	(**)
Intragovernmental Funds:									
Department of the Army	−3	.....	−3	477	.....	477	817	.....	817
Department of the Navy	−303	.....	−303	1,526	9	1,517	722	133	590
Department of the Air Force	66	.....	66	453	.....	453	1,158	.....	1,158
Defense agencies	296	.....	296	1,067	.....	1,067	312	.....	312
Other	34	35	−1	357	330	28	364	307	56
Proprietary receipts from the public	.....	136	−136	.....	813	−813	.....	732	−732
Intrabudgetary transactions	−368	.....	−368	−28	.....	−28	−21	.....	−21
Total—Department of Defense—Military	**21,641**	**171**	**21,470**	**275,161**	**1,154**	**274,007**	**266,811**	**1,175**	**265,636**

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Table 5. Outlays of the U.S. Government, September 1987 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	$12		$12	$125		$125	$131		$131
Construction, general	104		104	951		951	908		908
Operation and maintenance, general	167		167	1,345		1,345	1,314		1,314
Flood control and coastal emergencies	68		68	319		319	357		357
Other	−102		−102	74		74	136		136
Proprietary receipts from the public		$17	−17		$82	−82		$51	−51
Total—Corps of Engineers	249	17	231	2,814	82	2,732	2,847	51	2,795
Military retirement fund:									
Payments to military retirement fund				10,524		10,524	10,500		10,500
Military retirement fund	1,521		1,521	18,078		18,078	17,611		17,611
Intrabudgetary transactions				−10,524		−10,524	−10,500		−10,500
Other	−9	(**)	−9	−144	1	−144	−155	(**)	−156
Proprietary receipts from the public		1	−1		6	−6		7	−7
Total—Department of Defense—Civil	**1,761**	**18**	**1,743**	**20,748**	**89**	**20,659**	**20,302**	**59**	**20,243**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	275		275	3,210		3,210	3,405		3,405
Impact aid	61		61	704		704	684		684
Special Programs	366		366	889		889	219		219
Indian Education	22		22	40		40	62		62
Total—Office of Elementary and Secondary Education	724		724	4,843		4,843	4,370		4,370
Office of Bilingual Education and Minority Languages Affairs	28		28	141		141	120		120
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	1		1	1,339		1,339	1,628		1,628
Rehabilitation services and handicapped research	113		113	1,405		1,405	1,311		1,311
Payments to institutions for the handicapped	14		14	122		122	82		82
Office of Vocational and Adult Education	−50		−50	1,231		1,231	1,035		1,035
Office of Postsecondary Education:									
College housing loans	34	95	−61	99	657	−558	82	186	−104
Student financial assistance	313		313	4,780		4,780	5,435		5,435
Guaranteed student loans	96		96	2,548		2,548	3,353		3,353
Higher education	84		84	419		419	102		102
Howard University	49		49	218		218	130		130
Higher education facilities loans and insurance	−9		−9	−85		−85	2		2
Total—Office of Postsecondary Education	567	95	473	7,979	657	7,322	9,103	186	8,918
Office of Educational Research and Improvement	5		5	190		190	15		15
Departmental Management	17		17	285		285	262		262
Proprietary receipts from the public		12	−12		80	−80		67	−67
Total—Department of Education	**1,420**	**107**	**1,313**	**17,537**	**737**	**16,800**	**17,926**	**253**	**17,673**
Department of Energy:									
Atomic energy defense activities	653		653	7,451		7,451	7,445		7,445
Energy programs:									
General science and research activities	68		68	697		697	671		671
Energy supply, R and D activities	88		88	1,912		1,912	2,015		2,015
Uranium supply and enrichment activities	91		91	1,053		1,053	1,260		1,260
Fossil energy research and development	26		26	316		316	336		336
Naval petroleum and oil shale reserves	15		15	149		149	160		160
Energy conservation	36		36	271		271	483		483
Strategic petroleum reserve	53		53	782		782	592		592
Federal energy regulatory commission	7		7	95		95	94		94
Alternative Fuels Production	(**)		(**)	1		1	71		71
Nuclear waste disposal fund	43		43	446		446	385		385
Other	28		28	263		263	256		256
Total—Energy Programs	454		454	5,984		5,984	6,324		6,324
Power Marketing Administration	252	55	197	1,345	1,088	258	1,376	1,158	219
Departmental Administration	27		27	377		377	386		386
Proprietary receipts from the public		555	−555		3,291	−3,291		3,276	−3,276
Intrabudgetary transactions	−3		−3	−91		−91	−73		−73
Total—Department of Energy	**1,384**	**610**	**774**	**15,068**	**4,379**	**10,688**	**15,458**	**4,434**	**11,025**

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Table 5. Outlays of the U.S. Government, September 1987 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security:									
Public Health Service:									
Food and Drug Administration	$39	(**)	$39	$424	$2	$422	$420	$3	$417
Health Resources and Services Administration:									
Public enterprise funds:									
Medical facilities guaranteed and loan fund	.....	.....	.....	−6	−6	.....	−14	1	−15
Other	−3	.....	−3	15	6	10	26	.....	26
Health resources and services	134	.....	134	1,489	.....	1,489	1,484	.....	1,484
Indian health and facilities	70	.....	70	866	.....	866	870	.....	870
Centers for Disease Control	54	.....	54	466	.....	466	429	.....	429
National Institutes of Health:									
Cancer Research	99	.....	99	1,246	.....	1,246	1,162	.....	1,162
Heart, Lung, and Blood Research	72	.....	72	822	.....	822	840	.....	840
National Institute of Diabetes, and Digestive and Kidney Diseases	40	.....	40	472	.....	472	551	.....	551
Neurological and Communicative Disorders and Stroke	27	.....	27	424	.....	424	402	.....	402
Allergy and Infectious Diseases	32	.....	32	392	.....	392	359	.....	359
General Medical Sciences	39	.....	39	467	.....	467	487	.....	487
Child Health and Human Development	20	.....	20	314	.....	314	301	.....	301
Other research institutes	59	.....	59	661	.....	661	586	.....	586
Research resources	22	.....	22	286	.....	286	310	.....	310
Other	31	.....	31	137	.....	137	117	.....	117
Total—National Institutes of Health	441	.....	441	5,222	.....	5,222	5,115	.....	5,115
Alcohol, Drug Abuse, and Mental Health Administration	125	.....	125	1,200	.....	1,200	980	.....	980
Office of Assistant Secretary for Health	22	.....	22	211	.....	211	200	.....	200
Total—Public Health Service	881	(**)	881	9,888	2	9,886	9,508	4	9,504
Health Care Financing Administration:									
Grants to States for Medicaid	2,221	.....	2,221	27,435	.....	27,435	24,995	.....	24,995
Payments to health care trust funds	1,672	.....	1,672	21,298	.....	21,298	18,330	.....	18,330
Program management	11	.....	11	109	.....	109	90	.....	90
Other	−2	−$1	−1	−29	−18	−10	−7	4	−12
Federal hospital insurance trust fund:									
Benefit payments	4,063	.....	4,063	49,967	.....	49,967	49,018	.....	49,018
Administrative expenses and construction	35	.....	35	836	.....	836	667	.....	667
Total—FHI trust fund	4,098	.....	4,098	50,803	.....	50,803	49,685	.....	49,685
Federal supplementary medical ins. trust fund:									
Benefit payments	2,602	.....	2,602	29,937	.....	29,937	25,169	.....	25,169
Administrative expenses and construction	78	.....	78	900	.....	900	1,048	.....	1,048
Total—FSMI trust fund	2,680	.....	2,680	30,837	.....	30,837	26,217	.....	26,217
Total—Health Care Financing Administration	10,680	−1	10,681	130,454	−18	130,472	119,311	4	119,307
Social Security Administration:									
Payments to social security trust funds	224	.....	224	5,615	.....	5,615	8,971	.....	8,971
Special benefits for disabled coal miners	78	.....	78	955	.....	955	994	.....	994
Supplemental security income program	907	.....	907	10,909	.....	10,909	10,345	.....	10,345
Total—Social Security Administration	1,208	.....	1,208	17,480	.....	17,480	20,310	.....	20,310
Family Support Administration:									
Program Administration	7	.....	7	56	.....	56	.....	.....	.....
Family Support Payments to States	826	.....	826	10,540	.....	10,540	9,934	.....	9,934
Low Income Home Energy Assistance	35	.....	35	1,829	.....	1,829	2,048	.....	2,048
Refugee and Entrant Assistance	15	.....	15	387	.....	387	441	.....	441
Community Services	27	.....	27	361	.....	361	354	.....	354
Work Incentives	−4	.....	−4	137	.....	137	234	.....	234
Total—Family Support Administration	906	.....	906	13,311	.....	13,311	13,010	.....	13,010
Human Development Services:									
Social services block grants	154	.....	154	2,688	.....	2,688	2,671	.....	2,671
Human development services	216	.....	216	1,959	.....	1,959	1,933	.....	1,933
Family social services	−20	.....	−20	802	.....	802	808	.....	808
Total—Human Development Services	350	.....	350	5,448	.....	5,448	5,412	.....	5,412
Departmental management	17	.....	17	149	.....	149	189	.....	189
Proprietary receipts from the public	.....	577	−577	.....	6,553	−6,553	.....	5,767	−5,767
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	−1,619	.....	−1,619	−20,299	.....	−20,299	−18,076	.....	−18,076
Payments for tax and other credits:									
Federal hospital insurance trust fund	−53	.....	−53	−999	.....	−999	−254	.....	−254
Other	.....	.....	.....	.....	.....	.....	−383	.....	−383
Total—Department of Health and Human Services, Except Social Security	12,371	576	11,795	155,431	6,537	148,893	149,027	5,775	143,252

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Table 5. Outlays of the U.S. Government, September 1987 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security:									
Federal old-age and survivors insurance trust fund:									
Benefit payments	$15,335	.....	$15,335	$182,055	.....	$182,055	$174,364	.....	$174,364
Administrative expenses and construction	63	.....	63	1,542	.....	1,542	1,610	.....	1,610
Payment to railroad retirement account	.....	.....	.....	2,557	.....	2,557	2,585	.....	2,585
Interest expense on interfund borrowings	.....	.....	.....	.....	.....	.....	542	.....	542
Interest on normalized tax transfers	.....	.....	.....	625	.....	625	471	.....	471
Total—FOASI trust fund	15,398	.....	15,398	186,780	.....	186,780	179,572	.....	179,572
Federal disability insurance trust fund:									
Benefit payments	1,703	.....	1,703	20,436	.....	20,436	19,531	.....	19,531
Administrative expenses and construction	120	.....	120	738	.....	738	600	.....	600
Payment to railroad retirement account	.....	.....	.....	57	.....	57	68	.....	68
Interest on normalized tax transfers	.....	.....	.....	60	.....	60	45	.....	45
Total—FDI trust fund	1,823	.....	1,823	21,290	.....	21,290	20,243	.....	20,243
Proprietary receipts from the public	.....	(**)	(**)	.....	$33	−33	.....	(**)	(**)
Intrabudgetary transactions[1]	−224	.....	−224	−5,614	.....	−5,614	−9,130	.....	−9,130
Total—Department of Health and Human Services, Social Security	**16,997**	**(**)**	**16,997**	**202,456**	**33**	**202,422**	**190,684**	**(**)**	**190,684**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	501	$526	−25	5,734	6,289	−555	3,601	$5,291	−1,690
Housing for the elderly or handicapped fund	38	46	−8	929	525	404	998	467	531
Other	(**)	5	−5	86	64	22	24	59	−35
Rent supplement payments	4	.....	4	48	.....	48	47	.....	47
Homeownership assistance	23	.....	23	182	.....	182	210	.....	210
Rental housing assistance	55	.....	55	638	.....	638	633	.....	633
Low-rent public housing	34	.....	34	773	.....	773	1,700	.....	1,700
Public Housing Assistance	(**)	.....	(**)	(**)	.....	(**)	.....	.....	.....
College housing grants	2	.....	2	20	.....	20	20	.....	20
Lower income housing assistance	714	.....	714	8,125	.....	8,125	7,431	.....	7,431
Other	8	.....	8	24	.....	24	73	.....	73
Total—Housing Programs	1,379	577	802	16,558	6,878	9,680	14,736	5,817	8,919
Public and Indian Housing:									
Payments for operation of low-income housing projects	214	.....	214	1,388	.....	1,388	1,181	.....	1,181
Low-rent housing—loans and other expenses	105	11	94	1,474	118	1,356	1,106	129	977
Total—Public and Indian Housing	320	11	308	2,862	118	2,744	2,287	129	2,158
Government National Mortgage Association:									
Management and liquidating functions fund	16	95	−78	138	601	−463	323	1,082	−758
Guarantees of mortgage-backed securities	34	5	29	211	398	−187	26	319	−293
Participation sales fund	−84	.....	−84	−25	.....	−25	−88	.....	−88
Total—Government National Mortgage Association	−33	100	−133	323	998	−675	261	1,400	−1,139
Community Planning and Development:									
Public enterprise fund	6	14	−8	74	162	−88	103	137	−33
Community Development Grants	251	.....	251	2,992	(**)	2,991	3,400	65	3,336
Urban development grants	23	.....	23	354	.....	354	461	.....	461
Other	12	.....	12	115	.....	115	90	.....	90
Total—Community Planning and Development	291	14	277	3,535	162	3,373	4,055	202	3,853
Management and administration	31	.....	31	308	.....	308	297	.....	297
Other	1	.....	1	35	.....	35	51	.....	51
Total—Department of Housing and Urban Development	**1,989**	**702**	**1,287**	**23,621**	**8,157**	**15,464**	**21,687**	**7,548**	**14,139**

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Table 5. Outlays of the U.S. Government, September 1987 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	$46		$46	$450		$450	$446		$446
Payments in lieu of taxes	105		105	105		105	100		100
Other	8		8	165		165	102		102
Minerals Management Service	44		44	541		541	580		580
Office of Surface Mining Reclamation and Enforcement	32		32	325		325	327		327
Total—Land and minerals management	234		234	1,586		1,586	1,555		1,555
Water and science:									
Bureau of Reclamation:									
Construction program	50	$12	37	718	$83	635	840	$89	752
Operation and maintenance	14		14	133		133	147		147
Other	27		27	197		197	152		152
Geological Survey	25		25	400		400	429		429
Bureau of Mines	14	2	12	153	20	133	151	27	124
Total—Water and science	130	14	116	1,601	103	1,498	1,718	115	1,603
Fish and wildlife and parks:									
United States Fish and Wildlife Service	50		50	590		590	597		597
National Park Service	110		110	988		988	959		959
Total—Fish and wildlife and parks	160		160	1,577		1,577	1,556		1,556
Bureau of Indian Affairs:									
Operation of Indian programs	81		81	930		930	864		864
Construction	6		6	88		88	111		111
Indian tribal funds	19		19	311		311	308		308
Other	8	1	7	71	11	60	72	13	59
Total—Bureau of Indian Affairs	114	1	113	1,401	11	1,390	1,355	13	1,343
Territorial and International Affairs	73		73	460		460	263	1	261
Departmental offices	4		4	75		75	101		101
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska		(**)	(**)		1	−1		1	−1
Other		151	−151		1,498	−1,498		1,620	−1,620
Intrabudgetary transactions	(**)		(**)	−34		−34	−7		−7
Total—Department of the Interior	**715**	**166**	**549**	**6,668**	**1,613**	**5,054**	**6,542**	**1,751**	**4,791**
Department of Justice:									
Legal activities	226		226	977		977	781		781
Federal Bureau of Investigation	95		95	1,216		1,216	1,183		1,183
Drug Enforcement Administration	25		25	412		412	348		348
Immigration and Naturalization Service	68		68	689		689	584		584
Federal Prison System	66	3	62	764	40	724	661	34	628
Office of Justice Programs	19	(**)	19	237	(**)	237	167	(**)	167
Other	(**)		(**)	78		78	77		77
Total—Department of Justice	**498**	**3**	**495**	**4,373**	**40**	**4,333**	**3,802**	**34**	**3,768**
Department of Labor:									
Employment and Training Administration:									
Training and employment services	324		324	3,545		3,545	3,720		3,720
Community service employment for older Americans	39		39	370		370	262		262
Federal unemployment benefits and allowances	18		18	108		108	14		14
State unemployment insurance and employment service operation	−2		−2	38		38	25		25
Advances to the unemployment trust fund and other funds	22		22	168		168	163		163
Other	6		6	63		63	62		62

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1987 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	$1,017	.....	$1,017	$15,370	.....	$15,370	$16,036	.....	$16,036
State administrative expenses	218	.....	218	2,333	.....	2,333	2,360	.....	2,360
Federal administrative expenses	−22	.....	−22	68	.....	68	131	.....	131
Veterans employment and training	12	.....	12	133	.....	133	120	.....	120
Repayment of advances from the general fund	1,630	.....	1,630	2,433	.....	2,433	2,963	.....	2,963
Railroad unemployment benefits	10	.....	10	164	.....	164	181	.....	181
Other	4	.....	4	24	.....	24	28	.....	28
Total—Unemployment trust fund	2,868	.....	2,868	20,527	.....	20,527	21,819	.....	21,819
Total—Employment and Training Administration	3,274	.....	3,274	24,820	.....	24,820	26,064	.....	26,064
Labor-Management Services	5	.....	5	57	.....	57	54	.....	54
Pension Benefit Guaranty Corporation	37	$212	−175	516	$588	−72	241	$347	−106
Employment Standards Administration:									
Salaries and expenses	15	.....	15	176	.....	176	178	.....	178
Special benefits	93	.....	93	210	.....	210	270	.....	270
Black lung disability trust fund	57	.....	57	643	.....	643	618	.....	618
Special workers compensation expenses	8	.....	8	72	.....	72	64	.....	64
Occupational safety and health administration	19	.....	19	215	.....	215	211	.....	211
Mine safety and health administration	11	.....	11	147	.....	147	147	.....	147
Bureau of Labor Statistics	4	.....	4	154	.....	154	148	.....	148
Departmental management	8	.....	8	133	.....	133	132	.....	132
Proprietary receipts from the public	.....	313	−313	.....	315	−315	.....	334	−334
Intrabudgetary transactions	−1,666	.....	−1,666	−2,786	.....	−2,786	−3,306	.....	−3,306
Total—Department of Labor	**1,865**	**525**	**1,341**	**24,356**	**903**	**23,453**	**24,822**	**681**	**24,141**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	89	.....	89	1,497	.....	1,497	1,443	.....	1,443
Acquisition and maintenance of buildings abroad	31	.....	31	263	.....	263	248	.....	248
Payment to Foreign Service retirement and disability fund	173	.....	173	301	.....	301	306	.....	306
Foreign Service retirement and disability fund	1	.....	1	240	.....	240	245	.....	245
Other	−1	.....	−1	33	.....	33	26	.....	26
Total—Administration of Foreign Affairs	293	.....	293	2,334	.....	2,334	2,268	.....	2,268
International Organizations and Conferences	59	.....	59	360	.....	360	499	.....	499
International Commissions	1	.....	1	23	.....	23	25	.....	25
Migration and Refugee Assistance	33	.....	33	329	.....	329	330	.....	330
International Narcotics Control	8	.....	8	60	.....	60	58	.....	58
Other	3	.....	3	41	.....	41	42	.....	42
Proprietary receipts from the public	.....	(**)	(**)	.....	12	−12	.....	7	−7
Intrabudgetary transactions	−174	.....	−174	−348	.....	−348	−351	.....	−351
Total—Department of State	**224**	**(**)**	**224**	**2,800**	**12**	**2,788**	**2,872**	**7**	**2,865**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,367	.....	1,367	12,614	.....	12,614	13,951	.....	13,951
Other	7	.....	7	50	22	28	63	3	60
Other programs	7	.....	7	97	.....	97	174	.....	174
Total—Federal Highway Administration	1,382	.....	1,382	12,760	22	12,738	14,188	3	14,185
National Highway Traffic Safety Administration	15	.....	15	208	.....	208	212	.....	212

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Table 5. Outlays of the U.S. Government, September 1987 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	$2	−$7	$9	$601	−$13	$614	$682	$107	$574
Other	21	7	14	189	8	181	320	2	318
Total—Federal Railroad Administration	23	(**)	23	791	−5	795	1,002	109	892
Urban Mass Transportation Administration:									
Formula grants	116	.....	116	1,822	.....	1,822	1,652	.....	1,652
Discretionary grants	113	.....	113	668	.....	668	633	.....	633
Other	56	.....	56	810	.....	810	1,059	.....	1,059
Federal Aviation Administration:									
Operations	172	.....	172	2,215	.....	2,215	2,231	.....	2,231
Other	8	.....	8	78	(**)	78	103	(**)	103
Airport and airway trust fund:									
Grants-in-aid for airports	120	.....	120	917	.....	917	853	.....	853
Facilities and equipment	158	.....	158	892	.....	892	758	.....	758
Research, engineering and development	25	.....	25	170	.....	170	293	.....	293
Operations	20	.....	20	622	.....	622	435	.....	435
Total—Airport and airway trust fund	324	.....	324	2,602	.....	2,602	2,339	.....	2,339
Total—Federal Aviation Administration	503	.....	503	4,895	(**)	4,895	4,673	(**)	4,673
Coast Guard:									
Operating expenses	126	.....	126	1,707	.....	1,707	1,611	.....	1,611
Acquisition, construction, and improvements	19	.....	19	389	.....	389	442	.....	442
Retired pay	32	.....	32	350	.....	350	336	.....	336
Other	16	(**)	15	140	5	135	115	4	111
Total—Coast Guard	193	(**)	193	2,586	5	2,581	2,504	4	2,500
Maritime Administration:									
Public enterprise funds	42	24	18	795	263	531	1,481	359	1,122
Operating-differential subsidies	9	.....	9	227	.....	227	288	.....	288
Other	3	.....	3	98	.....	98	83	.....	83
Other	12	1	11	123	13	110	165	13	152
Proprietary receipts from the public	.....	1	−1	.....	55	−55	.....	75	−75
Intrabudgetary transactions	(**)	.....	(**)	−8	.....	−8	−11	.....	−11
Total—Department of Transportation	2,468	27	2,440	25,774	354	25,420	27,928	563	27,365
Department of the Treasury:									
Departmental Offices	−49	.....	−49	−1,353	.....	−1,353	−703	.....	−703
Office of Revenue Sharing:									
Salaries and expenses	(**)	.....	(**)	4	.....	4	7	.....	7
General Revenue Sharing	(**)	.....	(**)	76	.....	76	5,114	.....	5,114
Federal Law Enforcement Training Center	2	.....	2	19	.....	19	17	.....	17
Financial Management Service:									
Salaries and expenses	19	.....	19	231	.....	231	247	.....	247
Claims, Judgements, and Relief Acts	23	.....	23	361	.....	361	277	.....	277
Energy Security Reserve	11	.....	11	56	.....	56	30	.....	30
Other	2	.....	2	272	.....	272	632	.....	632
Total—Financial Management Service	55	.....	55	919	.....	919	1,186	.....	1,186
Federal Financing Bank:									
Oregon Veterans Housing	.....	.....	.....	.....	.....	.....	.....	60	−60
Other	1,759	1,928	−169	13,976	14,454	−478	14,982	15,244	−262
Bureau of Alcohol, Tobacco and Firearms	14	.....	14	179	.....	179	166	.....	166
United States Customs Service	88	.....	88	1,029	.....	1,029	776	.....	776
Bureau of Engraving and Printing	−5	.....	−5	−41	.....	−41	−33	.....	−33
United States Mint	−23	.....	−23	71	.....	71	165	.....	165
Bureau of the Public Debt	16	.....	16	195	.....	195	183	.....	183

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Table 5. Outlays of the U.S. Government, September 1987 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	$2	.....	$2	$80	.....	$80	$87	.....	$87
Processing tax returns	86	.....	86	1,344	.....	1,344	1,206	.....	1,206
Examinations and appeals	128	.....	128	1,576	.....	1,576	1,379	.....	1,379
Investigation, collection and taxpayer service	92	.....	92	1,162	.....	1,162	1,081	.....	1,081
Payment where credit exceeds liability for tax	6	.....	6	1,410	.....	1,410	1,415	.....	1,415
Refunding internal revenue collections, interest	136	.....	136	1,941	.....	1,941	1,814	.....	1,814
Internal revenue collections for Puerto Rico	12	.....	12	225	.....	225	205	.....	205
Other	(**)	(**)	(**)	4	$4	(**)	3	$2	1
Total—Internal Revenue Service	463	(**)	463	7,742	4	7,738	7,190	2	7,188
United States Secret Service	25	.....	25	312	.....	312	290	.....	290
Comptroller of the Currency	14	$2	11	184	207	−23	208	222	−14
Interest on the public debt:									
Public issues (accrual basis)	13,377	.....	13,377	157,170	.....	157,170	156,586	.....	156,586
Special issues (cash basis)	504	.....	504	[2]38,220	.....	38,220	[2]33,564	.....	33,564
Total—Interest on the public debt	13,881	.....	13,881	195,390	.....	195,390	190,151	.....	190,151
Proprietary receipts from the public	.....	308	−308	.....	2,925	−2,925	.....	2,526	−2,526
Receipts from off-budget Federal entities	.....	.....	.....	−685	.....	−685	−516	.....	−516
Intrabudgetary transactions	−2,861	.....	−2,861	−20,083	.....	−20,083	−21,940	.....	−21,940
Total—Department of the Treasury	**13,381**	**2,238**	**11,143**	**197,935**	**17,590**	**180,345**	**197,243**	**18,054**	**179,189**
Environmental Protection Agency:									
Salaries and expenses	45	.....	45	674	.....	674	659	.....	659
Research and development	18	.....	18	206	.....	206	192	.....	192
Abatement, control, and compliance	55	.....	55	576	.....	576	479	.....	479
Construction grants	252	.....	252	2,920	.....	2,920	3,113	.....	3,113
Hazardous substance superfund	70	.....	70	540	.....	540	437	.....	437
Other	1	(**)	1	657	1	656	203	1	203
Proprietary receipts from the public	.....	1	−1	.....	20	−20	.....	16	−16
Intrabudgetary transactions	(**)	.....	(**)	−651	.....	−651	−198	.....	−198
Total—Environmental Protection Agency	**441**	**1**	**441**	**4,924**	**20**	**4,903**	**4,885**	**17**	**4,869**
General Services Administration:									
Real property activities	162	.....	162	−84	−1	−84	25	3	22
Personal property activities	1	.....	1	133	.....	133	259	.....	259
Information Resources Management Service	10	.....	10	−56	.....	−56	30	.....	30
Federal Property Resources Activities	−19	.....	−19	−31	.....	−31	−145	.....	−145
General activities	8	.....	8	125	.....	125	130	.....	130
Proprietary receipts from the public	.....	14	−14	.....	78	−78	.....	70	−70
Other	.....	−19	19	.....	6	−6	.....	−60	60
Total—General Services Administration	**162**	**−5**	**167**	**88**	**83**	**4**	**299**	**13**	**286**
National Aeronautics and Space Administration:									
Research and development	270	.....	270	2,436	.....	2,436	2,615	.....	2,615
Space flight, control, and data communications	296	.....	296	3,518	−79	3,597	3,267	.....	3,267
Construction of facilities	15	.....	15	149	.....	149	189	.....	189
Research and program management	116	.....	116	1,409	.....	1,409	1,332	.....	1,332
Other	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—National Aeronautics and Space Administration	**698**	.....	**698**	**7,512**	**−79**	**7,591**	**7,403**	.....	**7,403**
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	133	.....	133	1,592	.....	1,592	876	.....	876
Payment to civil service retirement and disability fund	15,802	.....	15,802	15,803	.....	15,803	16,531	.....	16,531
Civil service retirement and disability fund	2,294	.....	2,294	25,798	.....	25,798	24,023	.....	24,023
Employees health benefits fund	605	580	25	7,269	7,065	204	7,269	7,508	−239
Employees life insurance fund	84	126	−42	987	1,689	−702	919	1,679	−760
Retired employees health benefits fund	1	1	(**)	13	10	2	11	11	(**)
Other	−2	.....	−2	104	.....	104	87	.....	87
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	−15,802	.....	−15,802	−15,803	.....	−15,803	−16,531	.....	−16,531
Other	−2	.....	−2	−33	.....	−33	−33	.....	−33
Total—Office of Personnel Management	**3,113**	**706**	**2,407**	**35,730**	**8,764**	**26,966**	**33,153**	**9,198**	**23,955**

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Table 5. Outlays of the U.S. Government, September 1987 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	$81	$102	−$21	$1,385	$1,395	−$10	$1,486	$1,126	$360
Disaster loan fund	11	48	37	368	730	−362	557	728	−172
Other	2	1	(**)	32	14	18	33	17	16
Other	23		23	282		282	286		286
Total—Small Business Administration	**116**	**152**	**−36**	**2,067**	**2,139**	**−72**	**2,361**	**1,871**	**490**
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	218	219	−1	2,342	1,959	382	1,882	1,719	163
Direct loan revolving fund	1	4	−3	17	50	−33	29	57	−29
Other	48	37	11	468	498	−29	489	461	27
Compensation and pensions	1,178		1,178	14,426		14,426	14,412		14,412
Readjustment benefits	44		44	812		812	962		962
Medical care	811		811	9,500		9,500	9,095		9,095
Medical and prosthetic research	17		17	195		195	181		181
General operating expenses	30		30	720		720	730		730
Construction projects	51		51	535		535	522		522
Post-Vietnam era veterans education account	19		19	284		284	225		225
Insurance funds:									
National service life	81		81	1,034		1,034	1,037		1,037
United States government life	3		3	40		40	45		45
Veterans special life	6	4	1	76	154	−78	72	144	−72
Other	−1		−1	70		70	116		116
Proprietary receipts from the public:									
National service life		39	−39		442	−442		441	−441
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other		23	−23		375	−375		322	−322
Intrabudgetary transactions	−1		−1	−88		−88	−116		−116
Total—Veterans Administration	**2,504**	**326**	**2,178**	**30,431**	**3,479**	**26,952**	**29,680**	**3,145**	**26,536**
Independent agencies:									
Action	19		19	159		159	154		154
Board for International Broadcasting	7		7	156		156	127		127
Corporation for Public Broadcasting				200		200	160		160
District of Columbia:									
Federal payment				560		560	530		530
Proprietary receipts from the public					293	−293		564	−564
Equal Employment Opportunity Commission	11		11	158		158	159		159
Export-Import Bank of the United States	574	684	−109	2,709	5,009	−2,300	2,860	4,027	−1,167
Federal Communications Commission	7	2	5	88	9	79	92		92
Federal Deposit Insurance Corporation	751	688	63	[3]9,031	10,468	−1,438	[3]9,776	9,072	705
Federal Emergency Management Agency:									
Public Enterprise Funds	14	40	−26	198	405	−207	444	285	159
Salaries and expenses	7		7	120		120	118		118
Emergency management and planning assistance	25		25	297		297	290		290
Emergency food distribution and shelter program	5		5	114		114	89		89
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	4	5	−1	40	52	−12	70	59	11
Federal Savings and Loan Insurance Corp. fund	152	329	−177	6,269	2,421	3,847	3,896	2,836	1,060
Federal Trade Commission	4		4	66		66	62		62
Federal Retirement Thrift Investment Board	1	90	−90	4	402	−398			
Intragovernmental agencies:									
Appalachian Regional Commission	14	(**)	14	150	2	148	161	2	159
Washington Metropolitan Area Transit Authority				52		52	56		56
Other	(**)		(**)	3		3	3		3
Legal Services Corporation	26		26	309		309	305		305
National Archives and Record Administration	6		6	96		96	96		96
National Credit Union Administration:									
Central liquidity facility	85	74	11	328	321	7	238	356	−118
Other	−6	28	−34	42	238	−196	−8	243	−252

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1987 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	$20	.....	$20	$155	.....	$155	$160	.....	$160
National Endowment for the Humanities	14	.....	14	135	.....	135	136	.....	136
Institute of Museum Services	(**)	.....	(**)	20	.....	20	24	.....	24
National Labor Relations Board	9	.....	9	127	.....	127	132	.....	132
National Science Foundation	157	.....	157	1,562	.....	1,562	1,550	.....	1,550
Nuclear Regulatory Commission	34	.....	34	393	.....	393	421	.....	421
Panama Canal Commission	36	$39	−3	456	$441	15	412	$437	−25
Postal Service:									
Public Enterprise Funds	2,413	1,345	1,067	30,783	29,840	943	31,631	31,588	42
Payment to the Postal Service Fund	.....	.....	.....	650	.....	650	716	.....	716
Railroad Retirement Board:									
Federal windfall subsidy	30	.....	30	373	.....	373	373	.....	373
Federal payments to the railroad retirement accounts	1	.....	1	91	.....	91	437	.....	437
Milwaukee railroad restructuring, administration	(**)	.....	(**)	2	.....	2	2	.....	2
Railroad retirement accounts:									
Social Security Equivalent Benefit Account	320	.....	320	3,834	.....	3,834	3,783	.....	3,783
Benefits payments and claims	194	.....	194	2,284	.....	2,284	2,192	.....	2,192
Advances to the railroad retirement account from the FOASI trust fund	−64	.....	−64	−757	.....	−757	−762	.....	−762
Advances to the railroad retirement account from the FDI trust fund	−3	.....	−3	−44	.....	−44	−57	.....	−57
Disbursements for the payment of FOASI benefits	64	.....	64	756	.....	756	763	.....	763
Disbursements for the payment of FDI benefits	3	.....	3	42	.....	42	56	.....	56
Administrative expenses	4	.....	4	58	.....	58	57	.....	57
Interest on refunds of taxes	(**)	.....	(**)	29	.....	29	1	.....	1
Other	(**)	.....	(**)	1	.....	1	.....	.....	.....
Intrabudgetary Transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds	.....	.....	.....	−2,614	.....	−2,614	−2,653	.....	−2,653
Interest on advances to railroad accounts	−2	.....	−2	−8	.....	−8	.....	.....	.....
Federal payments to the railroad social security equivalent benefit account	.....	.....	.....	162	.....	162	199	.....	199
Federal payments to the rail industry pension fund	.....	.....	.....	−13	.....	−13	−412	.....	−412
Total—Railroad Retirement Board	548	.....	548	4,196	.....	4,196	3,980	.....	3,980
Securities and Exchange Commission	9	.....	9	108	.....	108	104	.....	104
Smithsonian Institution	23	.....	23	242	.....	242	224	.....	224
Tennessee Valley Authority	517	403	113	6,728	5,637	1,091	9,445	8,540	906
United States Information Agency	93	.....	93	831	1	830	780	(**)	780
United States Railway Association	.....	.....	.....	12	(**)	12	2	.....	2
Other independent agencies	39	3	36	622	46	576	569	91	479
Total—Independent agencies	**5,620**	**3,730**	**1,889**	**68,171**	**55,586**	**12,585**	**69,964**	**58,099**	**11,865**
Undistributed offsetting receipts:									
Other Interest	.....	(**)	(**)	.....	903	−903	.....	1,072	−1,072
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
The Judiciary:									
Judicial survivors annuity fund	.....	.....	.....	−1	.....	−1	−2	.....	−2
Department of Defense—Civil:									
Military retirement fund	−1,553	.....	−1,553	−18,288	.....	−18,288	−17,429	.....	−17,429
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	−280	.....	−280	−3,011	.....	−3,011	−2,608	.....	−2,608
Federal disability insurance trust fund (OFF-BUDGET)	−27	.....	−27	−289	.....	−289	−249	.....	−249
Federal hospital insurance trust fund	−136	.....	−136	−1,700	.....	−1,700	−1,604	.....	−1,604
Department of State:									
Foreign Service retirement and disability fund	−4	.....	−4	−58	.....	−58	−42	.....	−42
Office of Personnel Management:									
Civil Service retirement and disability fund	−1,858	.....	−1,858	−7,212	.....	−7,212	−6,357	.....	−6,357
Independent Agencies:									
Federal Retirement Thrift Investment Board:									
Thrift Savings fund	−24	.....	−24	−167	.....	−167	.....	.....	.....
Subtotal	−3,882	.....	−3,882	−30,726	.....	−30,726	−28,291	.....	−28,291

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1987 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	$1		$1	−$10		−$10	−$10		−$10
Department of Defense—Civil:									
Education benefits fund	(**)		(**)	[2]−31		−31	[2]−8		−8
Military retirement fund	12		12	[2]−3,219		−3,219	[2]−1,910		−1,910
Soldiers' and Airmen's Home permanent fund				−18		−18	−13		−13
Corps of Engineers	(**)		(**)	−6		−6	−36		−36
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	−42		−42	−4,495		−4,495	−3,698		−3,698
Federal disability insurance trust fund (OFF-BUDGET)	−5		−5	−795		−795	−631		−631
Federal hospital insurance trust fund	−18		−18	−3,994		−3,994	−2,809		−2,809
Federal supplementary medical insurance trust fund	−22		−22	−1,019		−1,019	−1,228		−1,228
Department of Labor:									
Unemployment trust fund	−27		−27	−1,909		−1,909	−1,683		−1,683
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	−313		−313	−282		−282
Department of Transportation:									
Airport and airway trust fund	−7		−7	−880		−880	−829		−829
Highway trust fund	−37		−37	−1,278		−1,278	−1,337		−1,337
Environmental Protection Agency:									
Other	−1		−1	−2		−2			
Post-closure liability trust fund	(**)		(**)	(**)		(**)	−3		−3
Office of Personnel Management fund:									
Civil Service retirement and disability fund	−33		−33	−15,537		−15,537	−14,980		−14,980
Veterans Administration:									
United States government life insurance fund	(**)		(**)	−18		−18	−20		−20
National service life insurance fund	−1		−1	−947		−947	−924		−924
Independent agencies:									
Federal Retirement Thrift Investment Board:									
Thrift savings fund	−5		−5	−17		−17			
Railroad Retirement Board:									
Railroad retirement account	−14		−14	−454		−454	−422		−422
Other	−23		−23	−74		−74	−84		−84
Subtotal	−224		−224	−35,015		−35,015	−30,907		−30,907
Unrealized Discount on trust fund investments	−38		−38	−44		−44	72		72
Rents and Royalties on the Outer Continental Shelf lands		$224	−224		$4,021	−4,021		$4,716	−4,716
Sale of major assets					1,875	−1,875			
Total—Undistributed offsetting receipts	**−4,145**	**224**	**−4,368**	**−65,785**	**6,799**	**−72,584**	**−59,127**	**5,788**	**−64,914**
Total outlays	**95,734**	**18,594**	**77,140**	**[3]1,158,169**	**156,021**	**1,002,147**	**[3]1,146,406**	**156,175**	**990,231**
Total On-Budget	**79,091**	**18,594**	**60,497**	**964,303**	**155,988**	**808,315**	**962,908**	**156,175**	**806,733**
Total Off-Budget	**16,643**	**(**)**	**16,643**	**193,865**	**33**	**193,832**	**183,498**	**(**)**	**183,498**
Total Surplus (+) or Deficit			**+15,270**			**[3]−148,005**			**[3]−221,140**
Total On-Budget			**+13,257**			**−167,575**			**−237,871**
Total Off-Budget			**+2,013**			**+19,570**			**+16,731**

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	$35,870	$35,033
Receipts from off-budget Federal entities	685	516
Intrabudgetary transactions	146,063	147,471
Total receipts offset against outlays	182,618	183,020

[1]Includes FICA and SECA tax credits, non-contributary military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[2]Unamortized premium/discount on public debt securities purchased by the Education Benefits Fund and the Military Retirement Fund was previously recorded as negative interest expense and negative interest earned. These entries of $4,189 million for current year and $2,583 million for prior year have been reversed and will be amortized monthly

[3]The outlays for Federal Deposit Insurance Corporation have been adjusted by $442 million for the prior year and $159 million for the current year to reflect Federal Deposit Insurance Corporation debentures issued in lieu of cash and not reported previously as outlays.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 1987 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	[1]$6,085	[1]$224,973	$287,201	$2,110,304	$2,329,192	$2,335,277
Federal Financing Bank	.....	.....	15,000	15,000	15,000	15,000
Total public debt securities	6,085	224,973	302,201	2,125,304	2,344,192	2,350,277
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	−99	−651	293	[2]4,660	4,108	4,009
Total federal securities	5,986	224,322	302,494	2,129,964	2,348,300	2,354,286
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	14,047	74,252	66,307	383,919	444,125	458,172
Total borrowing from the public	−8,060	150,070	236,187	1,746,044	1,904,175	1,896,114
Accrued interest payable to the public	5,867	2,232	2,772	29,481	25,845	31,712
Allocations of special drawing rights	−66	324	755	5,945	6,336	6,270
Deposit funds	−155	−1,840	−3,441	10,944	9,259	9,104
Miscellaneous liability accounts (includes checks outstanding etc.)	6,554	−2,438	4,838	16,477	7,485	14,039
Total liability accounts	**4,140**	**148,349**	**241,110**	**1,808,891**	**1,953,100**	**1,957,239**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[3]						
Federal Reserve account	5,356	1,606	3,340	7,514	3,764	9,120
Tax and loan note accounts	8,444	3,446	10,984	23,870	18,872	27,316
Balance	13,800	5,052	14,324	31,384	22,635	36,436
Special drawing rights:						
Total holdings	−96	784	1,448	8,295	9,174	9,078
SDR certificates issued to Federal Reserve Banks	.....	.....	−400	−5,018	−5,018	−5,018
Balance	−96	784	1,048	3,277	4,156	4,060
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	−242	1,186	2,760	2,043	3,471	3,230
Letter of credit issued to IMF	7	−2,366	−2,543	−10,489	−12,862	−12,855
Dollar deposits with the IMF	−51	−2	−13	−64	−15	−66
Receivable/payable (−) for interim maintenance of value adjustments	133	588	213	−331	124	257
Balance	−152	−594	417	10,858	10,417	10,265
Loans to International Monetary Fund	−51	−405	−189	1,047	694	642
Other cash and monetary assets	550	−1,908	2,445	11,317	8,858	9,408
Total cash and monetary assets	14,051	2,928	18,044	57,883	46,760	60,811
Miscellaneous asset accounts	5,565	−1,916	2,373	17,738	10,257	15,822
Total asset accounts	**19,615**	**1,012**	**20,417**	**75,621**	**57,018**	**76,633**
Excess of liabilities (+) or assets (−)	**−15,476**	**+147,337**	**+220,694**	**+1,733,270**	**+1,896,082**	**+1,880,606**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	205	668	447	.....	463	668
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (−)]	**−15,270**	**+148,005**	**+221,140**	**+1,733,270**	**+1,896,545**	**+1,881,274**

[1]Includes an adjustment of $1.5 million for the prior year.

[2]The outlays for Federal Deposit Insurance Corporation have been adjusted by $442 million for the prior year and $159 million for the current year to reflect Federal Deposit Insurance Corporation debentures issued in lieu of cash and not reported previously as outlays.

[3]Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received and withdrawals are reflected as processed.

... No transactions.

Note: Details may not add to totals because of rounding

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 1987 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	$1,896,082	$1,732,827	$1,512,576
Adjustments during current fiscal year for changes in composition of unified budget:			
Classification of FDIC securities as budgetary transactions	...	442	...
Excess of liabilities beginning of period (current basis)	1,896,082	1,733,270	1,512,576
Budget surplus (–) or deficit:			
Based on composition of unified budget in prior fiscal year	–15,270	148,005	220,698
Changes in composition of unified budget	...	...	442
Total surplus (–) or deficit (Table 2)	–15,270	148,005	221,140
Total—on-budget (Table 2)	–13,257	167,575	237,871
Total—off-budget (Table 2)	–2,013	–19,570	–16,731
Transactions not applied to current year's surplus or deficit:			
Seigniorage	–36	–458	–392
Profit on sale of gold	–164	–173	–46
Net gain (–)/loss for IMF loan valuation adjustment	–5	–37	–8
Total—transactions not applied to current year's surplus or deficit	–205	–668	–447
Excess of liabilities close of period	**1,880,606**	**1,880,606**	**1,733,270**

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, September 1987 and Other Periods (in millions)

Classification	Net Transactions (–) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	...	–$6	–$3	$6	(**)	(**)
Federal Deposit Insurance Corporation	–$103	–242	442	442	$304	$200
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	–1	–22	–45	37	16	15
Department of Housing and Urban Development:						
Federal Housing Administration	4	62	–1	117	174	178
Department of the Interior:						
Bureau of Land Management	(**)	–2	–2	15	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages	...	...	...	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	2	4	2	3	5	7
Department of Housing and Urban Development:						
Government National Mortgage Association	...	–200	...	2,165	1,965	1,965
Independent agencies:						
Postal Service	...	...	...	250	250	250
Tennessee Valley Authority	...	–245	–100	1,625	1,380	1,380
Total agency securities	**–99**	**–651**	**293**	4,660	4,108	4,009

... No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding
Source: Financial Management Service, Department of the Treasury

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1987 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Housing and Other Credit Guarantee Program, AID	$7	$20	.....	.....	$13	$20
Commodity Credit Corporation	1,970	−3,831	$989	$24,800	19,000	20,969
Federal Emergency Management Agency:						
National Insurance Development Fund	.....	21	7	76	97	97
Federal Financing Bank	−867	−812	−11,477	141,598	141,653	140,786
Federal Housing Administration:						
General insurance	.....	125	−134	1,396	1,521	1,521
Special risk insurance	.....	3	3	1,912	1,915	1,915
General Services Administration:						
Pennsylvania Avenue Development Corporation	−3	−2	.....	52	52	50
Rural Communication Development Fund	.....	.....	−6	25	25	25
Rural Electrification Administration	−245	.....	2	7,865	8,110	7,865
Rural Telephone Bank	.....	.....	.....	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	1,675	1,740	490	4,276	4,341	6,016
Agricultural credit insurance fund	305	2,690	1,845	8,065	10,450	10,755
Rural development insurance fund	1,045	1,035	135	1,861	1,851	2,896
Federal Crop Insurance Corp	.....	.....	.....	113	113	113
Secretary of Education:						
College housing loans	−538	−538	−38	2,587	2,587	2,049
Secretary of Energy:						
Alternative fuel production, DOE	.....	.....	−1,170	.....	.....	.....
Bonneville Power Administration	150	385	119	1,459	1,694	1,844
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	.....	550	550	5,351	5,901	5,901
Low-Rent Public housing	100	810	−14,237	490	1,200	1,300
Secretary of the Interior:						
Bureau of Mines, helium fund	.....	.....	.....	252	252	252
Railroad retirement account	.....	.....	793	2,128	2,128	2,128
Railroad retirement social security equivalent fund	189	141	286	2,003	1,955	2,144
Secretary of Transportation:						
Aircraft purchase loan guarantee program	.....	−11	4	17	6	6
Federal ship revolving fund	20	−955	1,245	1,375	400	420
Railroad revitalization and improvement	−13	−12	12	12	13	.....
Regional rail reorganization	32	32	96	96	96	128
Smithsonian Institution:						
John F. Kennedy Center parking facilities	.....	.....	.....	20	20	20
Tennessee Valley Authority	.....	.....	.....	150	150	150
Veterans Administration:						
Veterans direct loan program	.....	.....	.....	1,730	1,730	1,730
Ocean Freight	.....	16	.....	.....	16	16
Total agency borrowing from the Treasury financed through issues of public debt securities	**3,827**	**1,407**	**−20,486**	**210,468**	**208,048**	**211,875**

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1987 and Other Periods (in millions)—Continued

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	$229	$367	$708	$18,797	$18,935	$19,164
Overseas Private Investment Corporation	.....	(**)	−5	1	1	1
Department of Agriculture:						
Rural Electrification Administration	−163	−248	301	25,687	25,602	25,438
Farmers Home Administration:						
Agriculture Credit Insurance Fund	−60	−385	.....	28,395	28,070	28,010
Rural Housing Insurance Fund	.....	−150	1,205	29,101	28,951	28,951
Rural Development Insurance Fund	....	170	.....	7,878	8,048	8,048
Department of the Navy	.....	31	439	1,758	1,788	1,788
Department of Education:						
Student Loan Marketing Association	−30	−30	−30	4,970	4,970	4,940
Department of Health and Human Services, Except Social Security:						
Medical Facilities Guarantee and Loan Fund	.	−25	−22	210	192	192
Department of Housing and Urban Development:						
Low Rent Housing Loans and Other Expenses	...	−37	−35	2,111	2,074	2,074
Community Development Grants	−5	22	10	333	360	356
Department of Interior:						
Territorial and International Affairs	(**)	−2	−1	62	61	60
Department of Transportation:						
Grants to National Railroad Passenger Corporation	...	−5	−6	61	55	55
General Services Administration:						
Federal Buildings Fund	.....	−7	−6	402	395	395
National Aeronautics and Space Administration:						
Space Flight, Control and Data Communications	.....	−79	...	888	809	809
Small Business Administration:						
Business Loan and Investment Fund	.....	−149	156	1,809	1,676	1,662
Independent Agencies:						
Export-Import Bank of the United States	.....	−1,805	−1,141	14,268	13,410	12,463
National Credit Union Administration	11	7	−118	104	101	111
Postal Service	.....	1,499	1,164	2,854	4,353	4,353
Tennessee Valley Authority	198	1,293	884	16,917	18,012	18,210
U.S. Railway Association	−85	−74	.....	74	85	.....
Washington Metropolitan Transit Authority	.....	.....	.....	177	177	177
Total borrowing from the Federal Financing Bank	−865	392	3,504	156,857	158,125	157,258

Note: This table has been expanded to include lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury
.. No transactions.
(**) Less than $500,000

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1987 and Other Periods (in millions)

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	$1	$2	−$3	$4	$5	$6
Department of Commerce	2	4	−96	12	14	15
Department of Energy	−30	84	56	1,423	1,536	1,506
Department of Health and Human Services	2	5	−2	7	10	12
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	−184	957	1,742	5,525	6,666	6,482
Agency securities	(**)	(**)	−1	134	134	134
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	−359	−346	−349	417	431	71
Agency securities	.....	−2	−11	74	72	72
Guarantees of mortgage-backed securities:						
Public debt securities	13	221	286	1,301	1,509	1,522
Agency securities	.....	8	6	9	17	17
Participation sales fund:						
Public debt securities	18	−79	155	2,243	2,145	2,164
Agency securities	.....	.....	.....	12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities	.....	.....	.....	.....	.....	.....
Other	(**)	(**)	.....	.....	(**)	(**)
Department of the Interior	−17	−2,757	−3,415	4,006	1,266	1,249
Department of Labor	172	70	106	409	307	479
Department of Transportation	(**)	14	18	146	160	160
Department of the Treasury	164	2,464	−1,599	481	2,781	2,945
Veterans Administration:						
Veterans reopened insurance fund	−5	19	−27	608	632	627
Independent agencies:						
Export-Import Bank of the United States	−1,010	319	52	124	1,453	443
Federal Emergency Management Agency:						
National insurance development fund	25	196	−150	.....	171	196
Federal Savings and Loan Insurance Corporation:						
Public debt securities	146	−3,891	−1,040	4,717	680	826
Agency securities	.....	−12	.....	67	55	55
Postal Service	−1,184	785	1,441	3,803	5,772	4,588
National Credit Union Administration	16	177	252	1,383	1,545	1,561
Other	19	6	102	1,236	1,223	1,242
Total public debt securities	−2,210	−1,750	−2,472	27,848	28,307	26,098
Total agency securities	(**)	−6	−6	296	290	290
Total Federal funds	**−2,210**	**−1,756**	**−2,478**	**28,144**	**28,597**	**26,388**
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	2	2	2
Library of Congress	−1	.....	.....	1	3	1
The Judiciary:						
Judicial survivors annuity fund	3	6	11	113	116	119
Funds Appropriated to the President	.....	(**)	(**)	1	1	1
Department of Agriculture	−5	9	(**)	4	19	14
Department of Commerce	(**)	.....	(**)	.....	(**)	.....
Department of Defense—Military	(**)	−1	−1	9	8	8
Department of Defense—Civil	40	9,768	9,235	20,870	30,597	30,637
Other	−1	284	235	484	769	769
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	2,147	21,408	5,980	36,948	56,208	58,356
Agency securities	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund	−149	−1,143	2,632	8,335	7,342	7,193
Federal hospital insurance trust fund:						
Public debt securities	1,144	12,489	17,164	37,885	49,230	50,374
Agency securities	.....	−50	.....	455	405	405
Federal supplementary medical insurance trust fund	−726	−3,258	−1,312	9,424	6,892	6,166
Other	(**)	−35	9	40	5	5

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1987 and Other Periods (in millions)—Continued

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	−$3	$53	−$37	$158	$215	$212
Department of Labor:						
Unemployment trust fund	−1,003	6,677	4,231	21,240	28,920	27,917
Other	11	−2	10	34	22	33
Department of State:						
Foreign service retirement and disability fund	159	534	478	2,940	3,315	3,474
Other	..	(**)	(**)	..	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	−93	1,341	1,186	8,596	10,030	9,937
Highway trust fund	−1,107	1,192	−443	11,499	13,798	12,691
Other	8	36	160	327	356	363
Department of the Treasury	−15	29	7	106	149	134
Environmental Protection Agency	214	443	−407	294	523	737
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	15,826	22,704	26,767	154,045	160,923	176,748
Agency securities	..	..	..	175	175	175
Employees health benefits fund	−30	−210	243	1,417	1,237	1,208
Employees life insurance fund	17	677	761	7,401	8,061	8,078
Retired employees health benefits fund	..	−2	(**)	5	2	2
Veterans Administration:						
Government life insurance fund	−4	−23	−24	245	226	222
National service life insurance:						
Public debt securities	−48	357	337	9,633	10,038	9,990
Agency securities	..	..	..	135	135	135
Veterans special life insurance fund	−2	78	72	1,014	1,094	1,093
General Post Fund National Homes	..	1	2	19	21	21
Independent agencies:						
Federal Deposit Insurance Corporation	−202	1,184	−274	15,856	17,242	17,040
Harry S. Truman Memorial Scholarship Trust Fund	(**)	(**)	−3	44	45	45
Japan-United States Friendship Commission	(**)	(**)	−2	17	18	17
Federal Retirement Thrift Investment Board	101	727	..	..	627	727
Railroad Retirement Board	−23	690	1,766	5,998	6,711	6,688
Other	−1	42	−1	5	48	47
Total public debt securities	16,256	76,059	68,785	355,011	414,813	431,069
Total agency securities	..	−50	..	765	715	715
Total trust funds	**16,256**	**76,009**	**68,785**	**355,776**	**415,528**	**431,784**
Grand total	**14,047**	**74,252**	**66,307**	**383,919**	**444,125**	**458,172**

.. No transactions.
(**)Less than $500,000
Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals because of rounding
Source: Financial Management Service, Department of the Treasury

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1987 (in millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	$31,123	$24,122	$33,584	$46,466	$22,805	$14,240	$71,850	$9,275	$40,521	$31,889	$26,884	$39,797	$392,557	$348,959
Corporation income taxes	540	1,748	15,693	3,460	936	13,114	11,189	1,844	10,973	2,358	1,566	20,506	83,926	63,143
Social insurance taxes and contributions:														
Employment taxes and contributions	19,583	19,028	21,650	24,256	22,597	23,128	30,460	22,376	23,981	20,890	21,447	23,788	273,185	255,062
Unemployment insurance	1,135	2,377	196	1,024	2,633	186	2,827	7,529	315	2,038	3,912	1,246	25,418	24,098
Other retirement contributions	460	360	446	375	364	375	362	419	416	417	354	368	4,715	4,742
Excise taxes	2,708	2,488	3,003	2,845	2,300	2,521	2,484	2,649	3,099	2,908	2,698	2,808	32,510	32,919
Estate and gift taxes	647	488	695	652	553	570	810	726	507	671	587	587	7,493	6,958
Customs duties	1,285	1,094	1,133	1,195	1,120	1,284	1,225	1,212	1,415	1,420	1,370	1,278	15,032	13,327
Miscellaneous receipts	1,530	1,262	1,636	1,499	2,155	1,097	1,691	1,661	1,719	1,631	1,396	2,032	19,307	19,884
Total—budget receipts this year	**59,012**	**52,967**	**78,035**	**81,771**	**55,463**	**56,515**	**122,897**	**47,691**	**82,945**	**64,223**	**60,213**	**92,410**	**854,143**	.....
(On-budget)	**43,865**	**38,158**	**60,694**	**62,981**	**37,919**	**38,469**	**99,083**	**30,205**	**64,222**	**47,880**	**43,511**	**73,755**	**640,741**	.....
(Off-budget)	**15,147**	**14,809**	**17,341**	**18,790**	**17,544**	**18,046**	**23,814**	**17,486**	**18,723**	**16,343**	**16,703**	**18,656**	**213,402**	.....
Total—budget receipts prior year	*57,886*	*51,166*	*68,197*	*76,697*	*53,370*	*49,557*	*91,438*	*46,246*	*77,024*	*62,974*	*56,523*	*78,013*	.....	*769,091*
(On-budget)	*43,800*	*37,615*	*52,888*	*57,453*	*38,417*	*32,202*	*69,130*	*30,004*	*58,400*	*47,571*	*41,404*	*59,978*	.....	*568,862*
(Off-budget)	*14,085*	*13,551*	*15,309*	*19,245*	*14,953*	*17,355*	*22,308*	*16,242*	*18,624*	*15,402*	*15,120*	*18,035*	.....	*200,228*
Outlays														
Legislative Branch	158	113	130	88	179	169	171	119	138	263	134	150	1,812	1,665
The Judiciary	73	73	118	78	76	110	112	96	128	79	130	104	1,178	1,069
Executive Office of the President	11	9	9	7	10	8	10	8	10	11	8	8	109	107
Funds Appropriated to the President:														
International security assistance	321	1,424	471	340	642	579	557	653	522	311	332	669	6,820	10,371
International development assistance	267	134	243	359	99	178	316	106	215	311	133	313	2,673	3,121
Other	426	83	167	−331	444	−37	−62	103	140	207	−118	110	1,132	−2,113
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	3,376	3,404	4,103	4,453	1,981	1,919	1,465	−334	−1,186	921	1,106	2,216	23,424	26,986
Other	2,358	1,774	1,881	1,980	1,896	2,711	3,288	3,269	3,004	3,271	2,220	−1,483	26,169	31,680
Department of Commerce	166	159	236	233	134	197	171	209	168	222	151	109	2,156	2,083
Department of Defense:														
Military:														
Department of the Army	6,019	5,565	6,256	5,658	5,970	6,377	6,240	6,098	6,359	6,027	6,181	5,613	72,364	69,762
Department of the Navy	7,476	6,955	7,929	7,101	7,579	7,752	7,656	7,396	8,233	7,689	7,796	6,626	90,188	87,856
Department of the Air Force	7,850	6,615	7,531	6,451	7,887	8,139	7,514	7,414	7,925	7,999	7,816	7,200	90,341	90,354
Defense agencies	1,181	1,062	1,781	2,387	1,421	1,805	2,348	1,928	1,495	1,762	1,914	2,031	21,114	17,661
Total Military	22,525	20,197	23,498	21,598	22,857	24,073	23,758	22,836	24,012	23,477	23,707	21,470	274,007	265,634
Civil	1,709	1,717	1,737	1,704	1,679	1,703	1,687	1,725	1,695	1,792	1,766	1,743	20,659	20,243
Department of Education	1,455	1,543	1,817	1,392	1,629	1,540	1,312	1,233	1,210	819	1,538	1,313	16,800	17,673
Department of Energy	839	907	1,037	809	874	965	738	951	1,101	821	872	774	10,688	11,025
Department of Health and Human Services, except Social Security:														
Public Health Service	802	734	699	831	837	823	832	865	958	824	803	881	9,886	9,504
Health Care Financing Administration:														
Grants to States for Medicaid	2,351	2,102	2,159	2,107	2,184	2,239	2,634	2,257	2,435	2,444	2,303	2,221	27,435	24,995
Federal hospital ins. trust fund	4,637	3,780	4,617	4,054	4,145	4,372	4,465	4,149	4,453	4,166	3,867	4,098	50,803	49,685
Federal supp. med. ins. trust fund	2,875	2,227	2,490	2,174	2,377	2,540	2,664	2,599	2,684	3,068	2,459	2,680	30,837	26,217
Other	1,505	1,484	1,562	1,845	1,718	2,255	2,055	1,792	1,828	1,877	1,795	1,682	21,397	18,408
Social Security Administration	2,644	229	1,889	1,863	1,096	255	2,677	1,138	1,227	3,100	154	1,208	17,480	20,310
Family Support Administration	1,024	914	1,367	1,426	1,410	1,094	1,180	1,114	896	1,091	888	906	13,311	13,010
Human Development Service	266	450	607	582	521	400	506	485	321	412	549	350	5,448	5,412
Other	−1,963	−1,986	−1,990	−2,420	−2,258	−2,797	−2,658	−2,278	−2,389	−2,441	−2,290	−2,232	−27,703	−24,291
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	14,956	14,958	15,294	15,232	15,372	15,283	15,375	15,732	18,289	15,449	15,443	15,398	186,780	179,572
Federal disability ins. trust fund	1,713	1,699	1,770	1,774	1,742	1,776	1,730	1,812	1,857	1,874	1,721	1,823	21,290	20,243
Other	−906	−37	−72	−957	−121	−105	−1,655	−101	−214	−1,311	55	−224	−5,648	−9,131

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1987 (in millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	$1,312	$1,450	$1,418	$1,107	$1,173	$1,064	$1,678	$801	$1,576	$1,542	$1,054	$1,287	$15,464	$14,139
Department of the Interior	639	372	509	368	309	373	422	323	386	482	324	549	5,054	4,791
Department of Justice	337	308	367	246	363	304	377	335	362	505	335	495	4,333	3,768
Department of Labor:														
Unemployment trust fund	1,352	1,210	1,735	2,237	1,723	2,371	1,503	1,493	1,419	1,317	1,298	2,868	20,527	21,819
Other	−94	574	447	81	310	−16	652	440	628	717	715	−1,527	2,926	2,323
Department of State	236	324	266	176	266	148	216	222	220	283	208	224	2,788	2,865
Department of Transportation:														
Highway trust fund	1,098	1,123	1,158	798	652	895	732	926	1,429	1,040	1,417	1,374	12,642	14,011
Other	985	1,174	1,124	1,019	989	1,042	1,146	1,098	1,027	1,185	924	1,066	12,778	13,354
Department of the Treasury:														
Interest on the public debt	12,930	15,514	27,055	13,481	13,744	13,332	13,630	15,890	27,899	13,670	14,366	13,881	195,390	190,151
General revenue sharing	. . .	. . .	2	(**)	70	−1	1	. . .	2	2	(**)	(**)	76	5,114
Other	−1,799	−850	−1,491	−498	71	−1,400	−1,571	−1,299	−1,698	−1,349	−500	−2,738	−15,122	−16,076
Environmental Protection Agency	443	382	459	347	361	444	381	344	472	443	386	441	4,903	4,869
General Services Administration	−443	130	325	−403	142	226	−270	203	84	−298	141	167	4	286
National Aeronautics and Space Administration	625	626	746	442	669	583	525	661	699	671	645	698	7,591	7,403
Office of Personnel Management	2,026	2,141	2,085	2,298	2,001	2,221	2,333	2,386	2,346	2,406	2,316	2,407	26,966	23,955
Small Business Administration	279	30	−72	−82	−27	−32	−85	−12	2	−11	−26	−36	−72	490
Veterans Administration:														
Compensation and pensions	2,326	48	2,334	1,208	1,203	59	1,222	1,220	1,210	2,350	68	1,178	14,426	14,412
National service life	46	28	52	52	35	76	59	47	47	58	47	43	592	596
Government service life	3	2	4	3	2	4	4	4	4	4	3	3	40	45
Other	1,109	712	1,254	978	825	1,010	1,097	778	1,197	968	1,014	953	11,894	11,482
Independent agencies:														
Postal Service	15	−343	−472	465	−185	23	−147	131	579	−325	783	1,067	1,593	758
Tennessee Valley Authority	155	240	74	101	−88	8	132	107	101	80	68	113	1,091	906
Other independent agencies	1,507	1,081	1,212	798	789	2,644	1,241	1,234	−1,621	556	−249	708	9,902	10,201
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,218	−2,181	−2,360	−2,434	−2,484	−2,466	−2,477	−2,621	−2,545	−2,536	−2,522	−3,882	−30,726	−28,291
Interest received by trust funds	223	−1,884	−14,442	−74	−270	−148	−296	−2,095	−15,364	−87	−355	−224	−35,015	−30,907
Rents and royalties on Outer Continental Shelf lands	−1,475	−49	−333	−6	−224	−466	−179	−5	−524	−295	−242	−224	−4,021	−4,716
Other	−905	−200	1	1	−102	1	−1,576	. . .	3	−1	−6	−38	−2,821	−1,000
Totals this year:														
Total outlays	**84,302**	**80,054**	**89,296**	**83,928**	**83,842**	**84,547**	**84,078**	**83,149**	**83,439**	**86,431**	**81,940**	**77,140**	**1,002,147**	. . . . .
(On-budget)	**68,815**	**63,721**	**74,807**	**68,162**	**67,152**	**67,892**	**69,054**	**66,103**	**66,294**	**70,746**	**65,071**	**60,497**	**808,315**	. . . . .
(Off-budget)	**15,486**	**16,334**	**14,489**	**15,766**	**16,690**	**16,655**	**15,025**	**17,046**	**17,145**	**15,685**	**16,869**	**16,643**	**193,832**	. . . . .
Total—surplus (+) or deficit (−)	**−25,290**	**−27,087**	**−11,261**	**−2,157**	**−28,379**	**−28,032**	**+38,819**	**−35,459**	**−494**	**−22,208**	**−21,727**	**+15,270**	**−148,005**	. . . . .
(On-budget)	**−24,950**	**−25,563**	**−14,114**	**−5,181**	**−29,233**	**−29,423**	**+30,029**	**−35,898**	**−2,072**	**−22,867**	**−21,561**	**+13,257**	**−167,575**	. . . . .
(Off-budget)	**−340**	**−1,524**	**+2,853**	**+3,024**	**+854**	**+1,391**	**+8,790**	**+440**	**+1,578**	**+658**	**−166**	**+2,013**	**+19,570**	. . . . .
Totals—outlays prior year	*84,973*	*84,551*	*82,853*	*83,189*	*77,950*	*79,700*	*81,510*	*85,642*	*78,067*	*85,278*	*84,579*	*81,939*	. . . . .	*990,231*
(On-budget)	*69,559*	*69,389*	*71,575*	*67,223*	*61,957*	*65,389*	*67,276*	*69,611*	*61,015*	*69,679*	*68,257*	*65,803*	. . . . .	*806,733*
(Off-budget)	*15,413*	*15,163*	*11,278*	*15,966*	*15,993*	*14,311*	*14,234*	*16,031*	*17,052*	*15,598*	*16,322*	*16,136*	. . . . .	*183,498*
Total—surplus (+) or deficit (−) prior year	*−27,087*	*−33,386*	*−14,656*	*−6,492*	*−24,580*	*−30,142*	*+9,928*	*−39,396*	*−1,044*	*−22,304*	*−28,056*	*−3,926*	. . . . .	*−221,140*
(On-budget)	*−25,759*	*−31,774*	*−18,687*	*−9,770*	*−23,540*	*−33,187*	*+1,854*	*−39,607*	*−2,616*	*−22,108*	*−26,852*	*−5,825*	. . . . .	*−237,871*
(Off-budget)	*−1,328*	*−1,612*	*+4,030*	*+3,280*	*−1,040*	*+3,044*	*+8,075*	*+211*	*+1,572*	*−196*	*−1,204*	*+1,898*	. . . . .	*+16,731*

. No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of September 30, 1987

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:[1]									
Airport	$215	$324	−$108	$3,940	$2,602	$1,339	$8,596	$10,030	$9,937
Black lung disability	57	57	(**)	642	643	(**)	.....	.....	.....
FDIC	.....	63	−63	.....	[3]−1,438	1,438	15,856	17,242	17,040
Federal disability, insurance	1,686	1,823	−137	20,172	21,290	−1,119	8,335	7,342	7,193
Federal employees life and health	.....	−17	17	.....	−495	495	8,823	9,300	9,287
Federal employees retirement	18,243	2,296	15,947	44,078	26,046	18,032	157,272	164,529	180,516
Federal hospital insurance	5,024	4,098	926	62,735	50,803	11,932	38,340	49,635	50,779
Federal old-age and survivors insurance	17,547	15,398	2,148	210,082	186,780	23,303	36,948	56,208	58,356
Federal supplementary medical insurance	2,212	2,680	−467	27,797	30,837	−3,039	9,424	6,892	6,166
Revenue sharing	.....	(**)	(**)	.....	76	−76	.....	.....	.....
Highways	1,166	1,374	−208	14,310	12,642	1,669	11,499	13,798	12,691
Military advances	779	757	22	8,504	9,910	−1,407	.....	.....	.....
Railroad retirement	335	519	−183	4,104	6,203	−2,099	5,998	6,711	6,688
Military retirement	1,541	1,521	19	[2]32,031	18,078	13,953	20,870	30,597	30,637
Unemployment	1,289	2,868	−1,580	27,613	20,527	7,086	21,240	28,920	27,917
Thrift savings	120	1	119	737	1	736	.....	627	707
Veterans life insurance	40	86	−46	1,408	996	412	11,027	11,493	11,440
All other trust	504	377	127	[2]3,666	2,904	762	1,547	2,203	2,429
Total trust fund receipts and outlays and investments held from Table 6-D	**50,758**	**34,224**	**16,535**	**461,820**	**388,404**	**73,415**	**355,776**	**415,528**	**431,784**
Interfund transactions	−22,066	−22,066	.....	−123,407	−123,407	.....			
Trust fund receipts and outlays on the basis of tables 4 & 5	28,693	12,158	16,535	338,413	264,998	73,415			
Total federal fund receipts and outlays	**66,957**	**68,221**	**−1,264**	**535,397**	**756,817**	**−221,420**			
Interfund transactions	−1,644	−1,644	.....	−2,629	−2,629	.....			
Federal fund receipts & outlays on the basis of table 4 & 5	65,313	66,577	−1,264	532,768	754,188	−221,420			
Offsetting proprietary receipts	−1,596	−1,596	.....	−17,038	−17,038	.....			
Net budget receipts & outlays	**92,410**	**77,140**	**15,270**	**854,143**	**1,002,147**	**−148,005**			

[1] Trust fund interfund receipts are now included in the individual trust fund receipt lines, not as offsets to individual trust fund outlay lines as presented previously.

[2] Unamortized premium/discount on public debt securities purchased by the Education Benefits Fund and the Military Retirement Fund were previously recorded as negative interest expense and negative interest earned. These entries of $4,189 million have been reversed and will be amortized monthly.

[3] The outlays for Federal Deposit Insurance Corporation have been adjusted by $159 million to reflect Federal Deposit Insurance Corporation debentures issued in lieu of cash and not reported previously as outlays.

....No transactions.

(**)Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 1987 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	$39,797	$392,557	$348,959
Corporation income taxes	20,506	83,926	63,143
Social insurance taxes and contributions:			
Employment taxes and contributions	23,788	273,185	255,062
Unemployment insurance	1,246	25,418	24,098
Other retirement contributions	368	4,715	4,742
Excise taxes	2,808	32,510	32,919
Estate and gift taxes	587	7,493	6,958
Customs	1,278	15,032	13,327
Miscellaneous	2,032	19,307	19,884
Total	**92,410**	**854,143**	**769,091**
OUTLAYS			
National defense	22,132	282,016	273,375
International affairs	1,712	11,761	14,152
General science, space, and technology	860	9,188	8,976
Energy	−197	4,176	4,735
Natural resources and environment	1,157	13,225	13,639
Agriculture	1,383	26,493	31,449
Commerce and housing credit	−547	5,235	4,823
Transportation	2,505	26,228	28,117
Community and regional development	−602	5,334	7,233
Education, training, employment and social services	2,178	28,721	30,585
Health	3,332	39,968	35,935
Medicare	6,204	75,120	70,164
Income security	9,880	123,499	119,796
Social security	17,221	207,353	198,757
Veterans benefits and services	2,168	26,801	26,356
Administration of justice	766	7,507	6,603
General government	379	6,005	6,104
General purpose fiscal assistance	428	1,621	6,431
Interest	10,284	138,519	136,008
Undistributed offsetting receipts	−4,106	−36,622	−33,007
Total	**77,140**	**1,002,147**	**990,231**

Note. Details may not add to totals because of rounding
Source: Financial Management Service, Department of the Treasury.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

  -The Budget of the United States Government, FY 19__
  -Appendix, The Budget of the United States Government, FY 19__
  -The United States Budget in Brief, FY 19__
  -Special Analyses
  -Historical Tables

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The scheduled release date for the October 1987 Statement will be 2:00 p.m. EST November 23, 1987.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 (202) 783-3238. The subscription price is $22.00 per year (domestic), $27.50 per year (foreign).
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